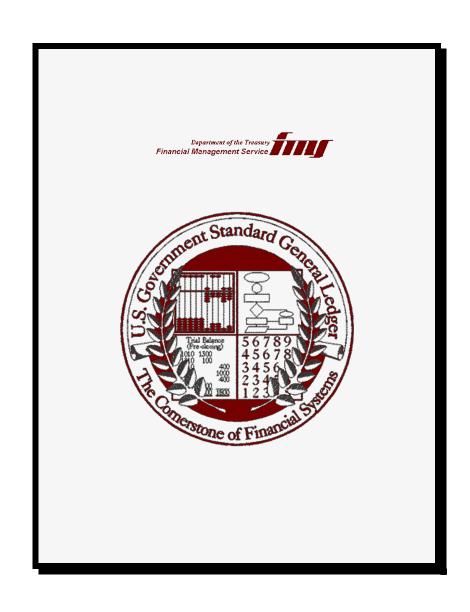
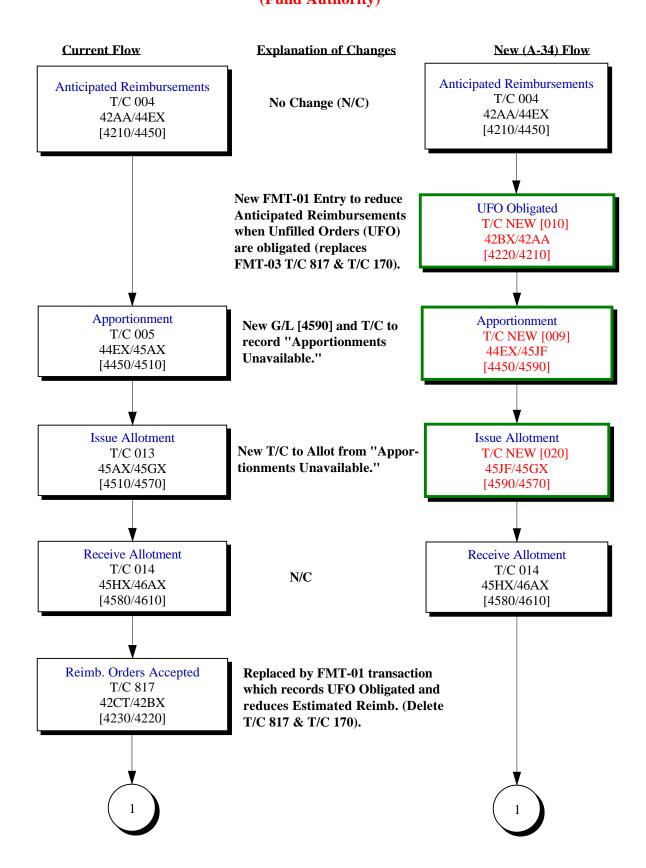
# DAFIS A-34 Changes

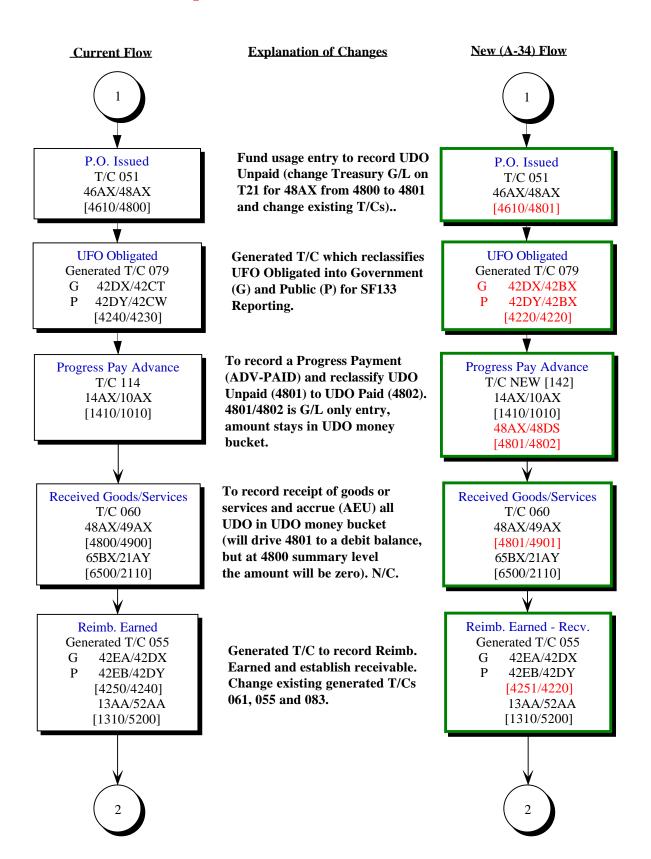


#### REIMBURSEABLE GENERAL LEDGER FLOW March 3, 1997 (Fund Authority)



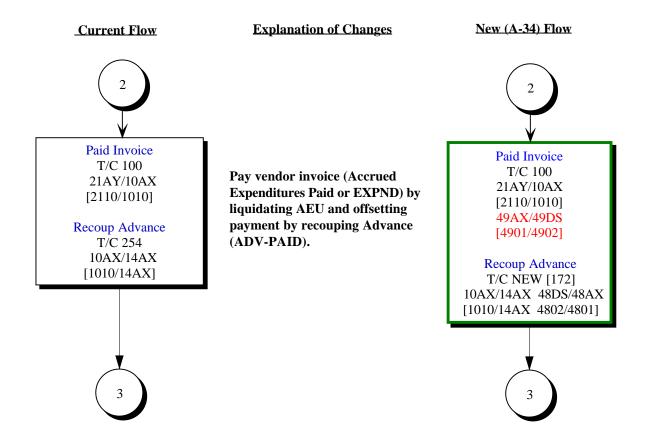
#### REIMBURSABLE GENERAL LEDGER FLOW March 3, 1997

(Fund Usage: UDO to ADV-PAID to AEU to EXPND)

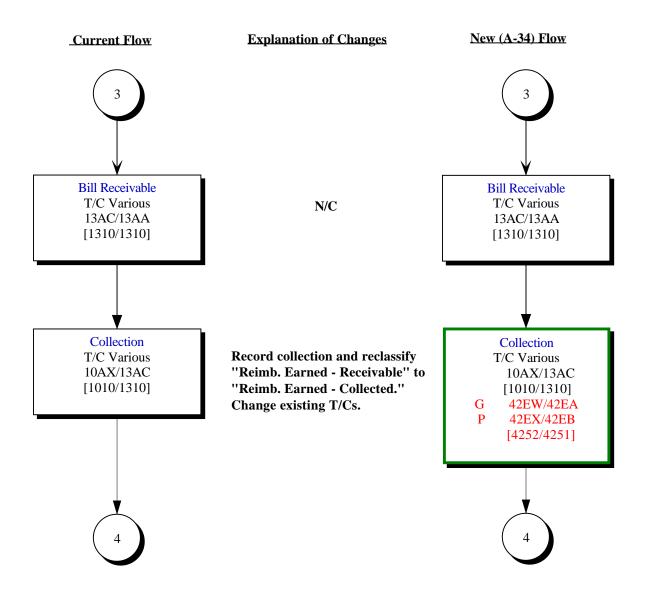


#### REIMBURSABLE GENERAL LEDGER FLOW March 3, 1997

(Fund Usage: ADV-PAID, UDO, AEU, EXPND)

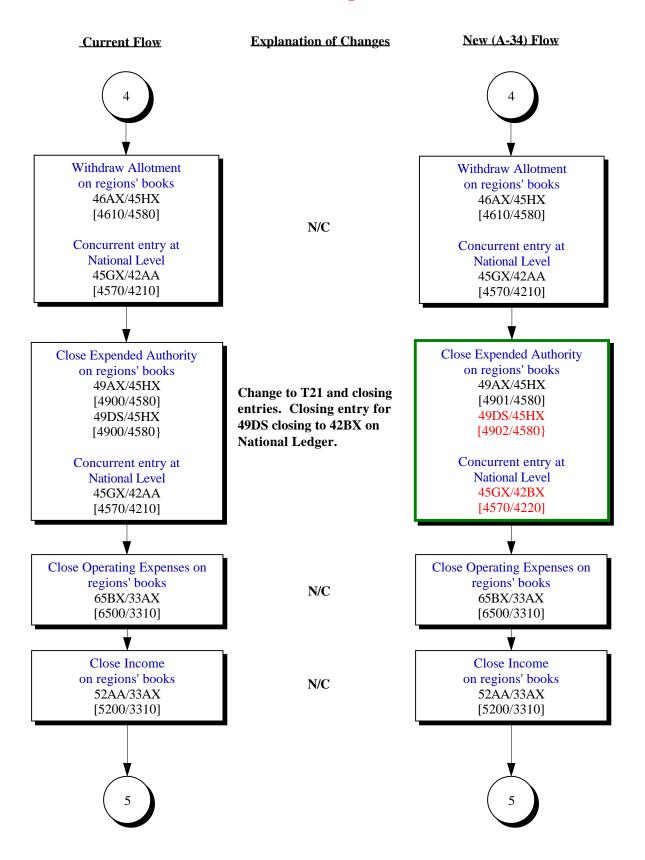


#### REIMBURSABLE GENERAL LEDGER FLOW March 3, 1997 (Collection)



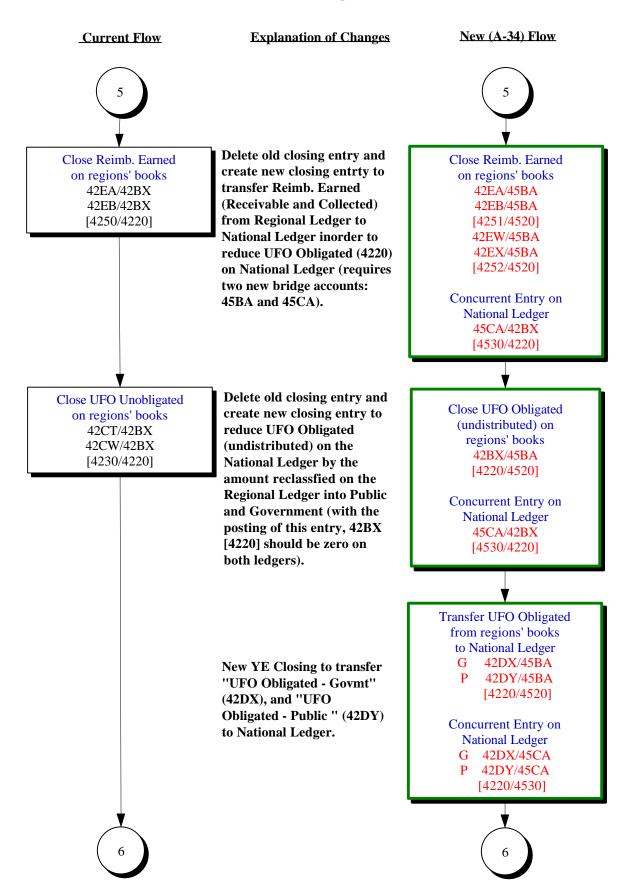
#### REIMBURSABLE GENERAL LEDGER FLOW March 3, 1997

(Year-end Closing Entries)



#### REIMBURSABLE GENERAL LEDGER FLOW

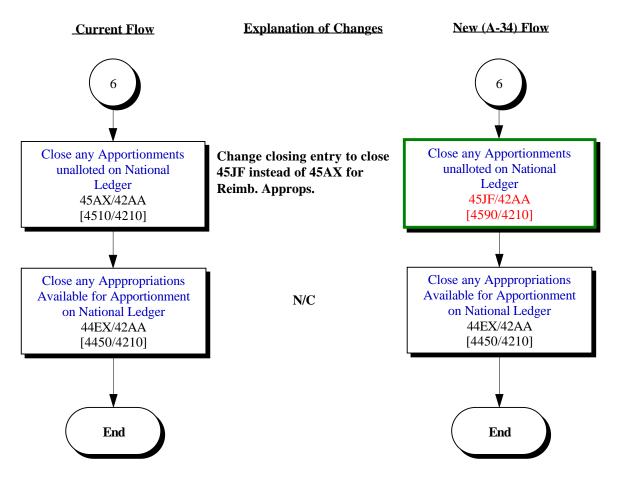
(Year-end Closing Entries)



#### REIMBURSABLE GENERAL LEDGER FLOW

#### March 3, 1997

(Year-end Closing Entries)



#### **SUMMARY OF CHANGES:**

1. Six new general ledger accounts:

4520 = 45BA

4530 = 45CA

4590 = 45JF

4802 = 48DS

4252 = 42EW & 42EX

2. Change seven existing G/L accounts:

48AX from 4800 to 4801

49AX from 4900 to 4901

49DS from 4900 to 4902

42EA & 42EB from 4250 to 4251

42DX & 42DY from 4240 to 4220

3. Delete two G/L accounts:

42CT & 42CW (4230)

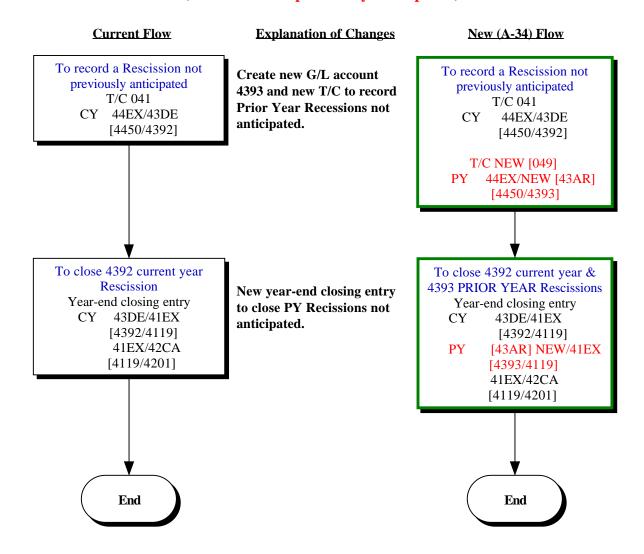
- 4. Create five new Transaction Codes.
- 5. Change some one-hundred plus existing Tansaction Codes for 48AX and 49AX.
- 6. Change four year-end regional closing entries with concurrent national entries.
- 7. To determine UFO Paid with an advance, the following formula applies:

UFO with an advance (Public) = 48DX - 48AX

UFO w/o advance (Govmt) = 48DY - 48DS

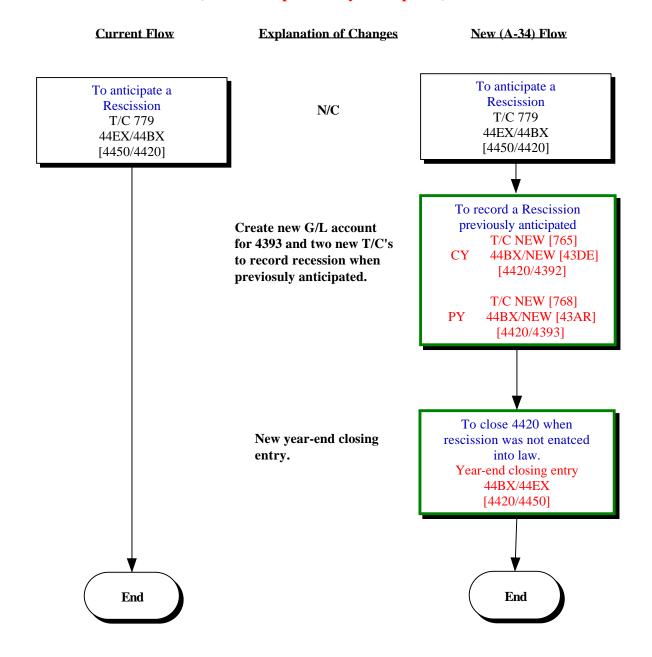
### RESCISSION/OTHER UNAVAILABLE AUTHORITY March 3, 1997

(Rescission not previously anticipated)



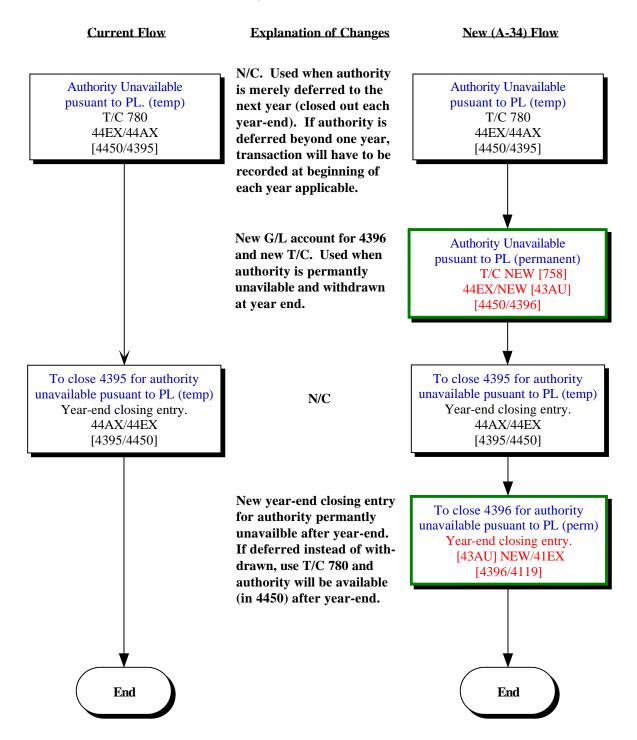
### RESCISSION/OTHER UNAVAILABLE AUTHORITY March 3, 1997

(Rescission previously anticipated)



### RESCISSION/OTHER UNAVAILABLE AUTHORITY March 3, 1997

(To realize Authority made Unavailable Pursuant to PL.)

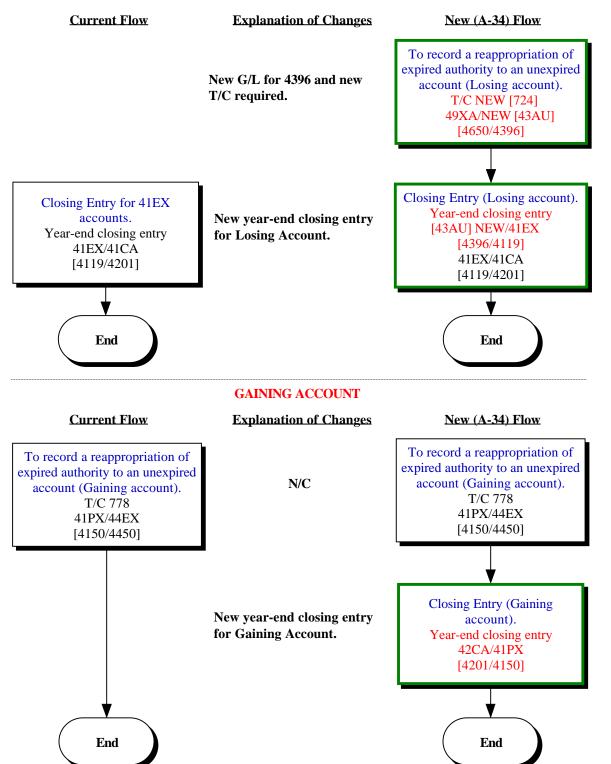


#### **Summary of Changes:**

- 1. Four new Transaction Codes.
- 2. Two new General Ledger Accounts (4393, 4396).
- 3. Three new year-end closing entries.

(Reappropriations of Expired Funds)

#### LOSING ACCOUNT

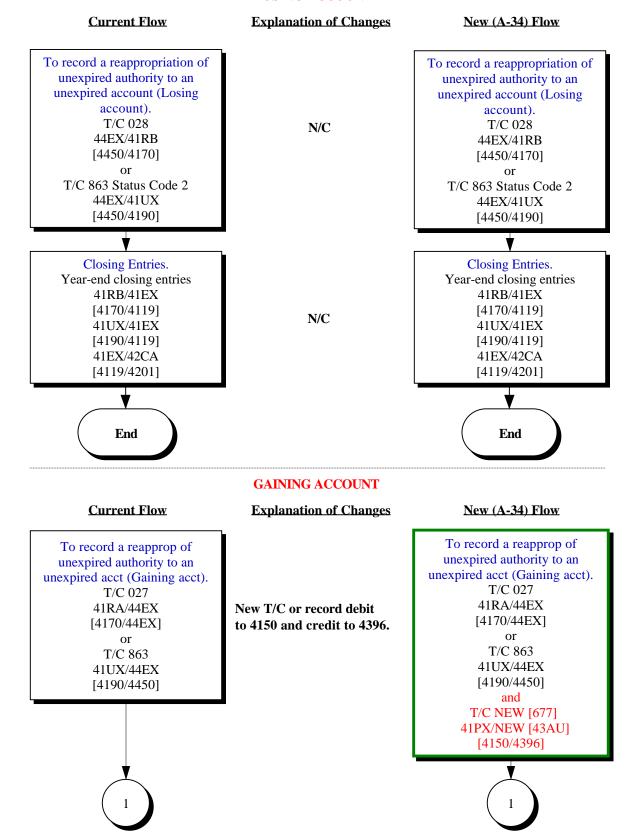


**Summary of Changes:** 

- 1. New G/L for 4396, and new T/C.
- 2. Two new year-end closing entries.

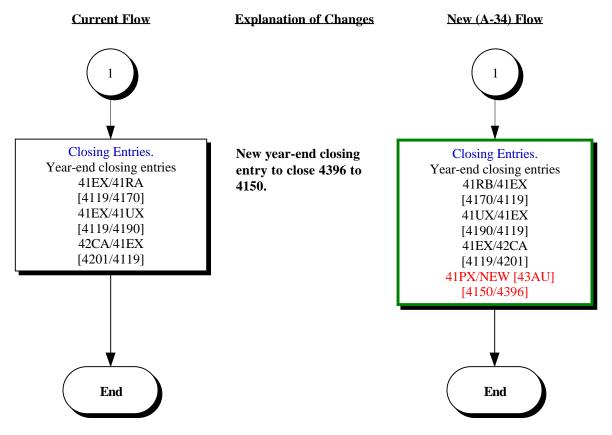
(Reappropriations of Unexpired Funds)

#### LOSING ACCOUNT



(Reappropriations of Unexpired Funds)

#### **GAINING ACCOUNT (continued)**



#### **Summary of Changes:**

- 1. New G/L Account for 4396.
- 2. New T/C (41PX/4396).
- 3. New year-end closing entry (4396/41PX).

#### (Rescissions)

Current Flow Explanation of Changes New (A-34) Flow

NOTE: New G/L Accounts, T/C's and year-end closing entries covered under the flow "RECISSION/OTHER UNAVAILABLE AUTHORITY".

#### (Closing Entries when Authority does not Expire)

Current Flow Explanation of Changes New (A-34) Flow

NOTE: N/A. All reimburseable authority in DAFIS is treated as annual authority and expires after the first year.

#### (Paid/Unpaid Undelivered Orders & Expended Authority)

Current Flow Explanation of Changes New (A-34) Flow

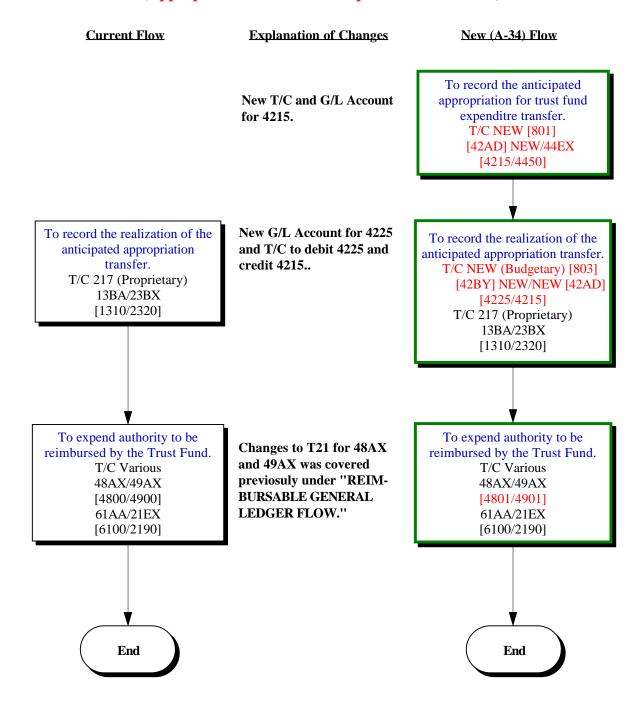
NOTE: New G/L Accounts, T/C's and year-end closing entries covered under the flow "REIMBURSEABLE GENERAL LEDGER FLOW".

#### (Apportionments Unavailable)

Current Flow Explanation of Changes New (A-34) Flow

NOTE: New G/L Accounts, T/C's and year-end closing entries covered under the flow "REIMBURSEABLE GENERAL LEDGER FLOW".

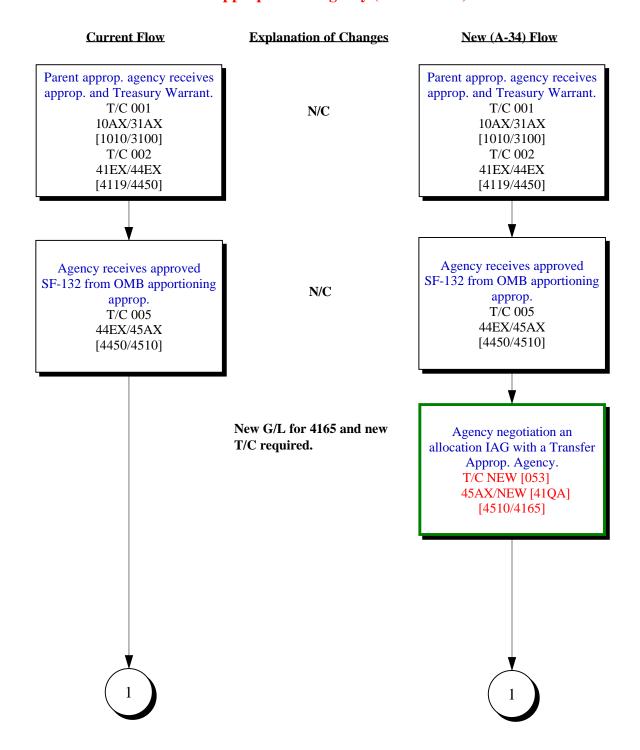
(Appropriation Trust Fund Expenditure Transfers)



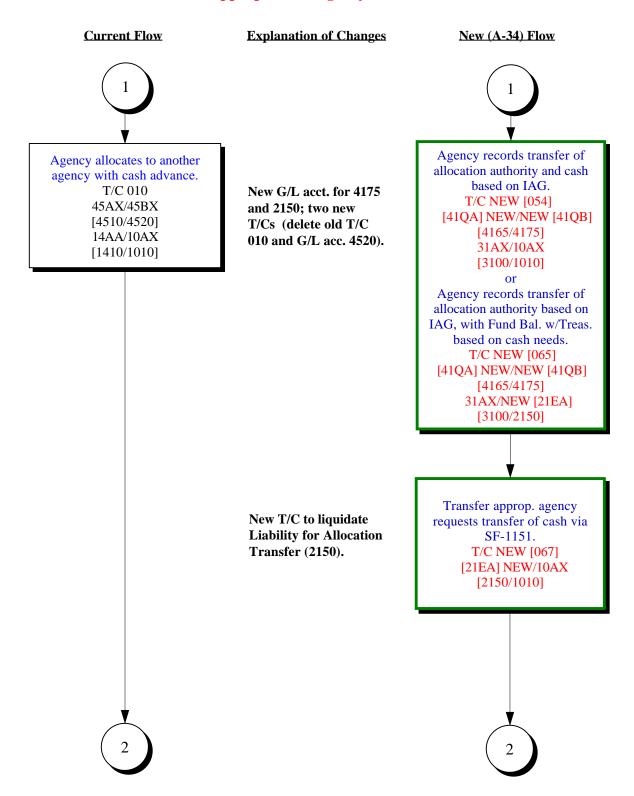
#### **Summary of Changes:**

- 1. New G/L Account for 4215, and new T/C (Dr. 4215/Cr. 44EX).
- 2. New G/L Account for 4225, and new T/C (Dr4. 4225/Cr. 4215).
- 3. G/L changes needed for 4801 and 4901 were covered previsouly under "REIMBURSABLE GENERAL LEDGER FLOW."

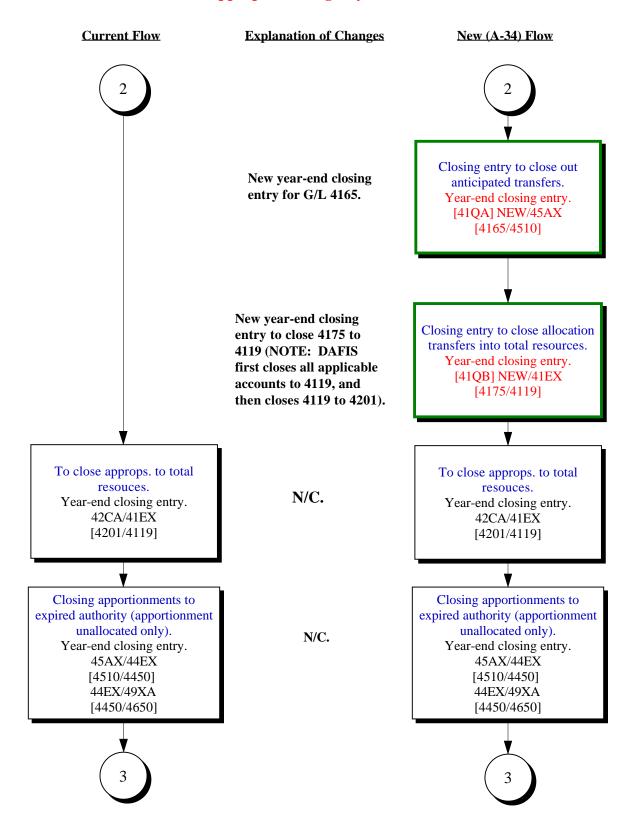
(Transfer of Appropriations via Allocation Transfer IAG)



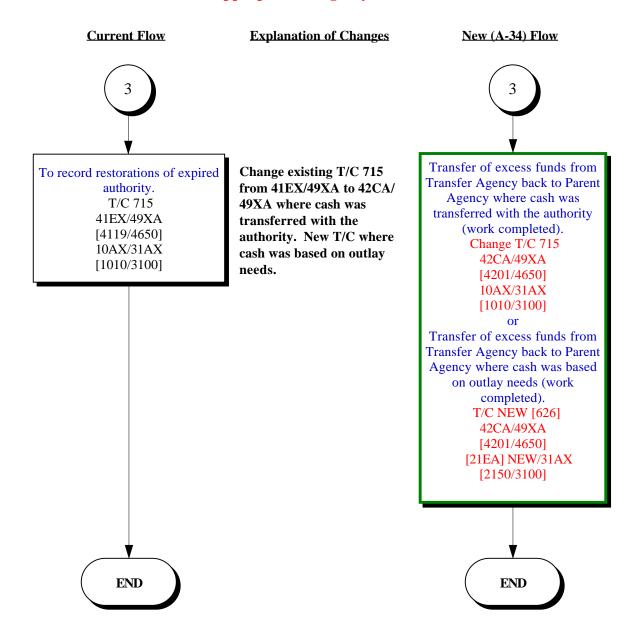
(Transfer of Appropriations via Allocation Transfer IAG)



(Transfer of Appropriations via Allocation Transfer IAG)

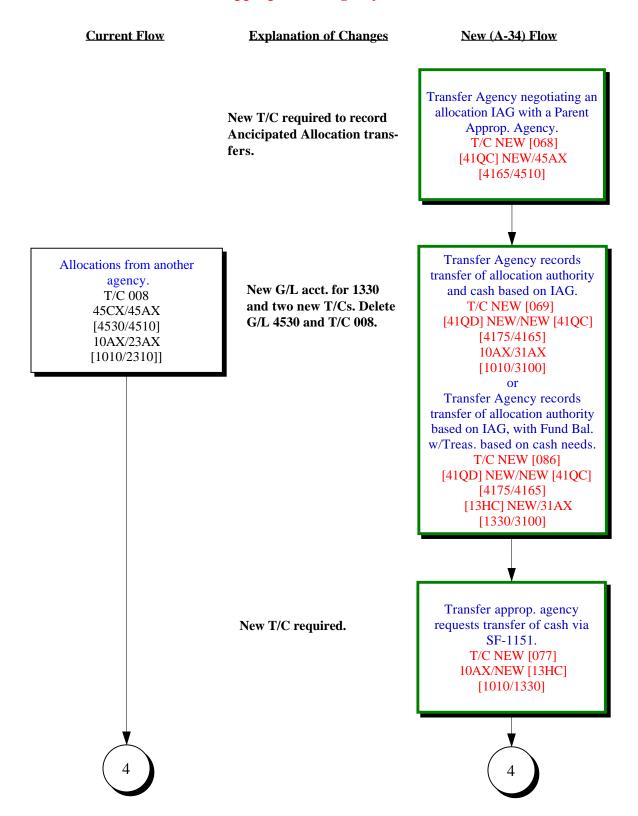


(Transfer of Appropriations via Allocation Transfer IAG)



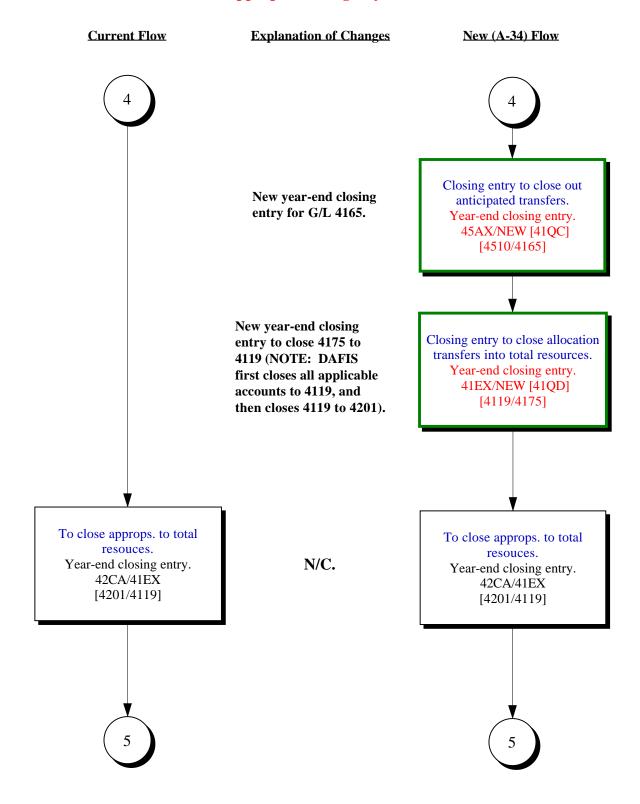
(Transfer of Appropriations via Allocation Transfer IAG)

**Transfer Appropriation Agency (transfer in)** 



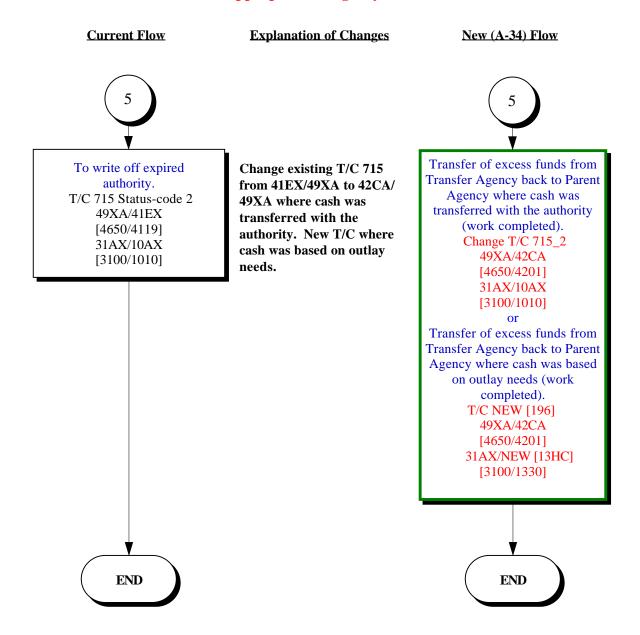
(Transfer of Appropriations via Allocation Transfer IAG)

#### **Transfer Appropriation Agency (transfer in)**



(Transfer of Appropriations via Allocation Transfer IAG)

#### **Transfer Appropriation Agency (transfer in)**

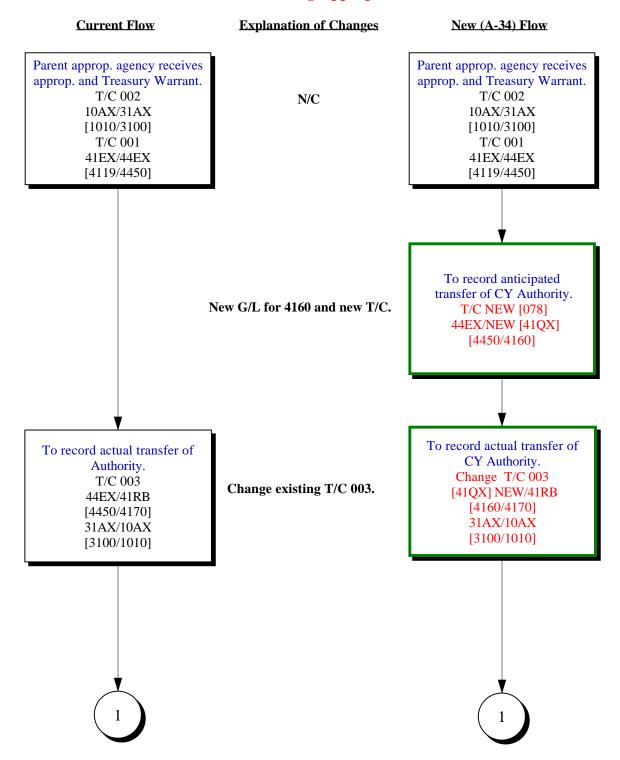


#### **Summary of Changes:**

- 1. Create four new G/L Accts for 4165 [41QA & 41QC], and 4175 [41QB & 41QD] and their T/C's; delete old G/L Accounts 4520 and 4530 and their T/C's (010 and 008).
- 2. Create two new G/L Accounts for 2150 and 1330 and their T/Cs.
- 3. Create two new T/C's for 2150/1010 and 1010/1330.
- 4. Two new year-end closing entries (4165/4510 and 4175/4119).
- 5. Change T/C 715, replacing 41EX with 42CA.

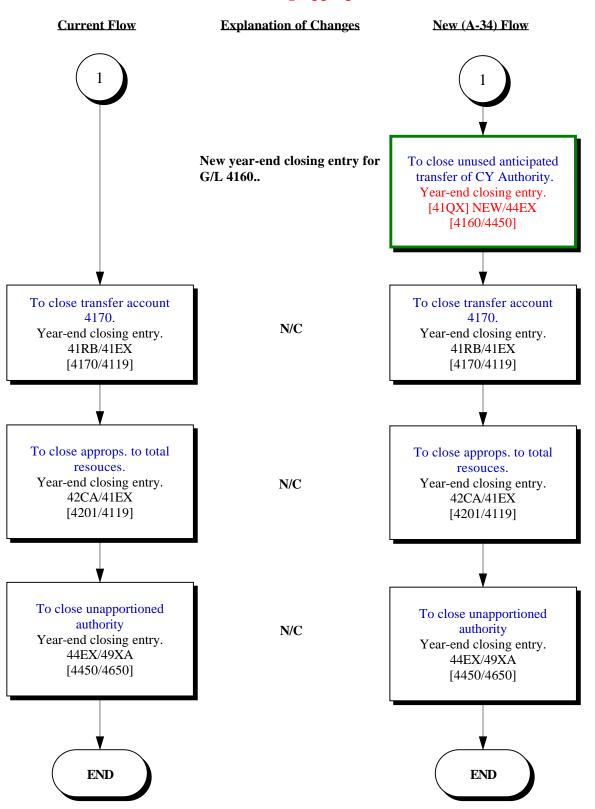
(Transfer of Current Year Authority)

#### **Transferring Appropriation**



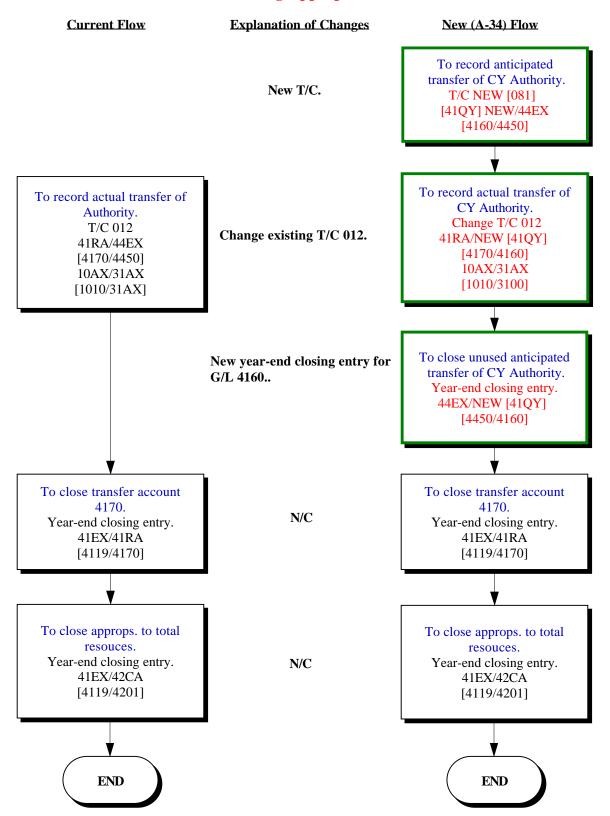
(Transfer of Current Year Authority)

#### **Transferring Appropriation**



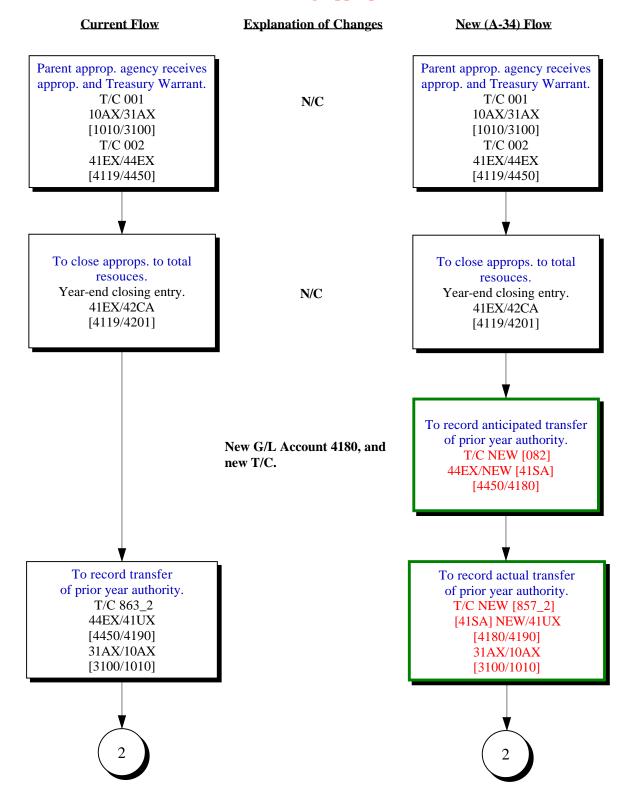
(Transfer of Current Year Authority)

#### **Receiving Appropriation**



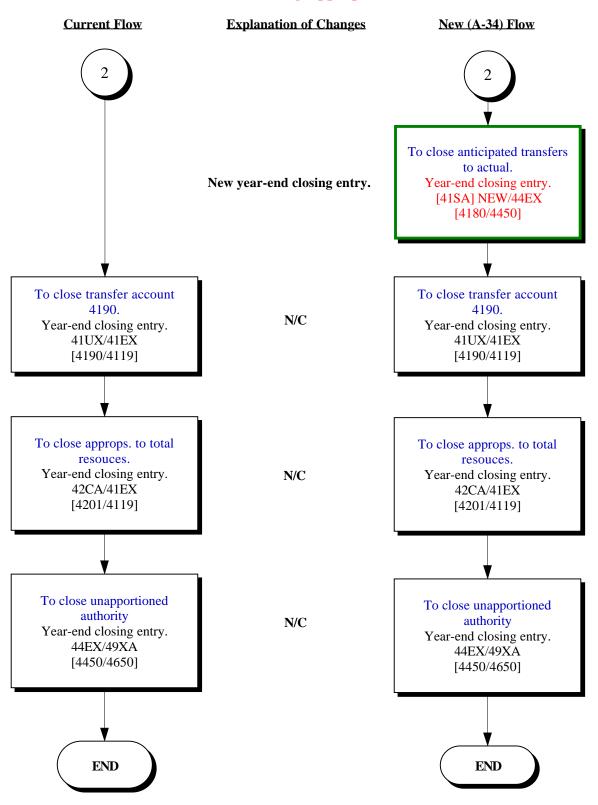
(Transfer of Prior Year Authority)

#### **Transferring Appropriation**



(Transfer of Prior Year Authority)

#### **Transferring Appropriation**

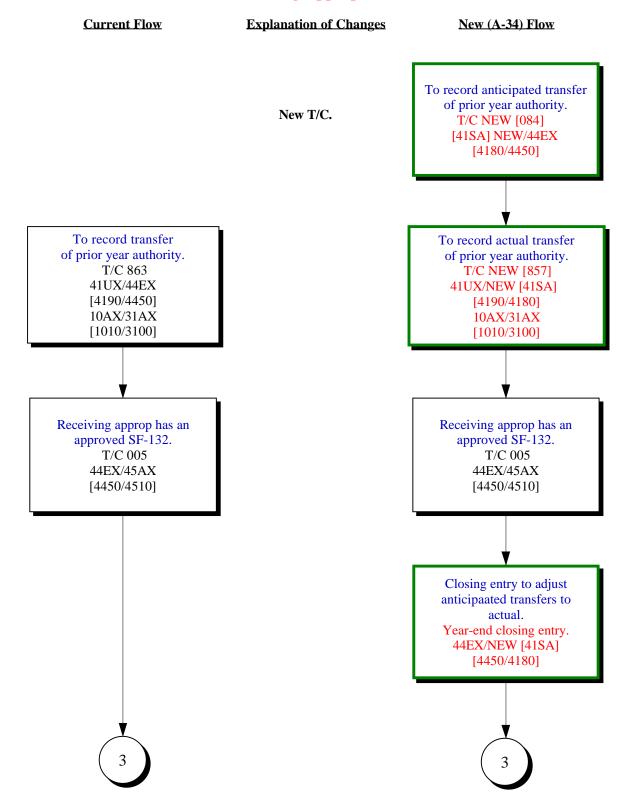


#### APPROPRIATION TRANSFERS

March 3, 1997

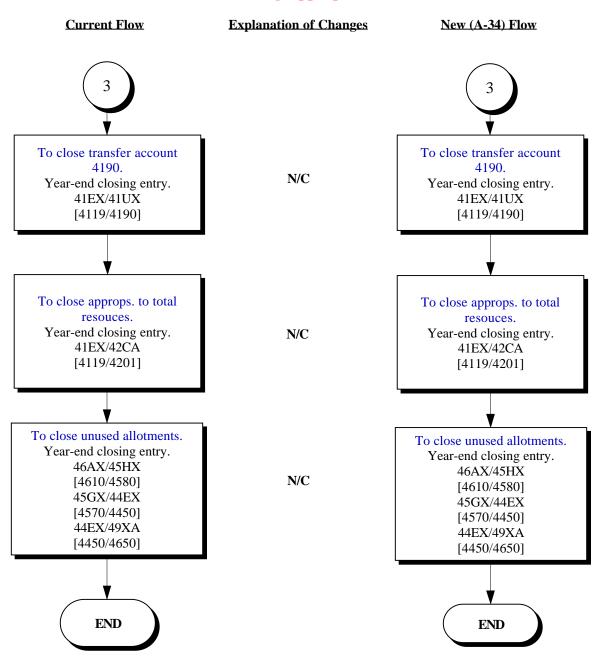
(Transfer of Prior Year Authority)

#### **Receiving Appropriation**



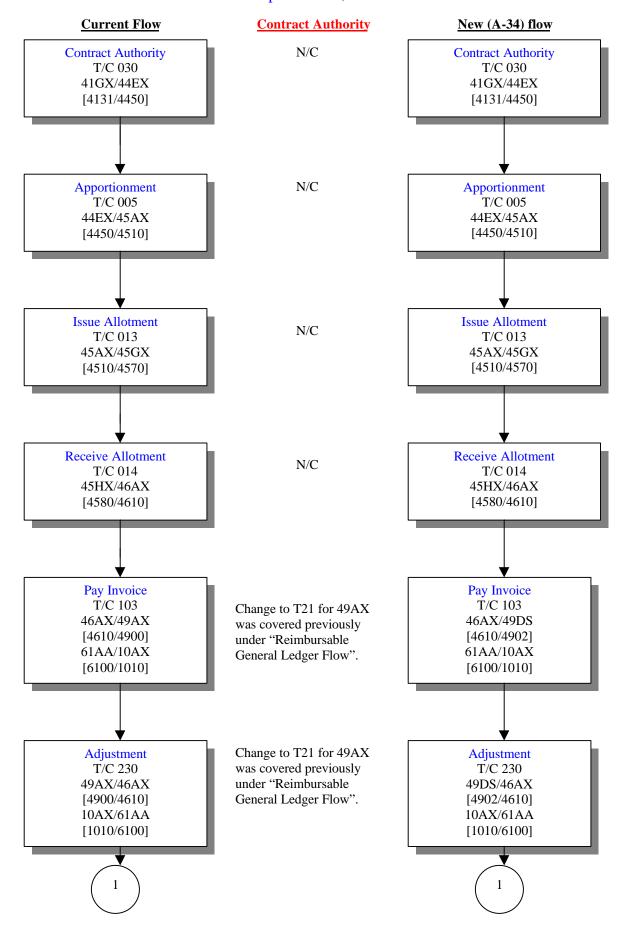
(Transfer of Prior Year Authority)

#### **Receiving Appropriation**



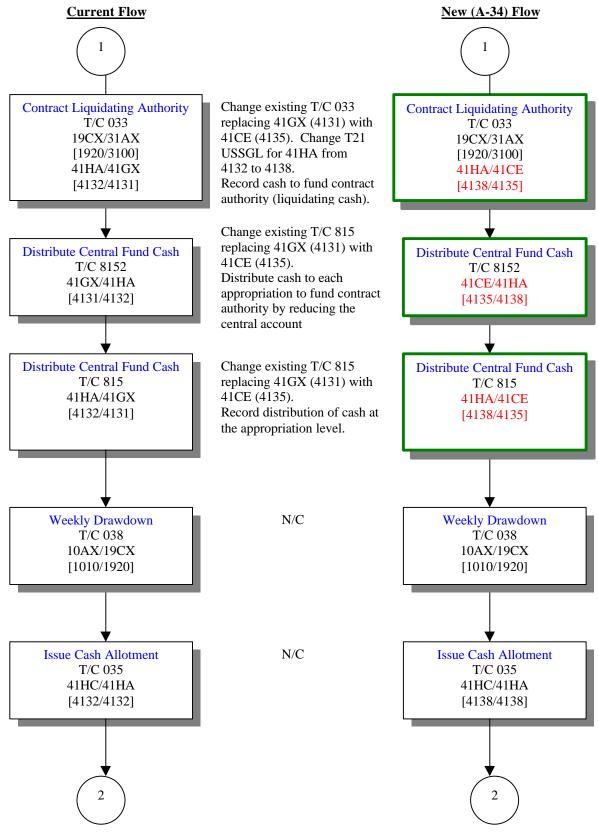
#### **Summary of Changes:**

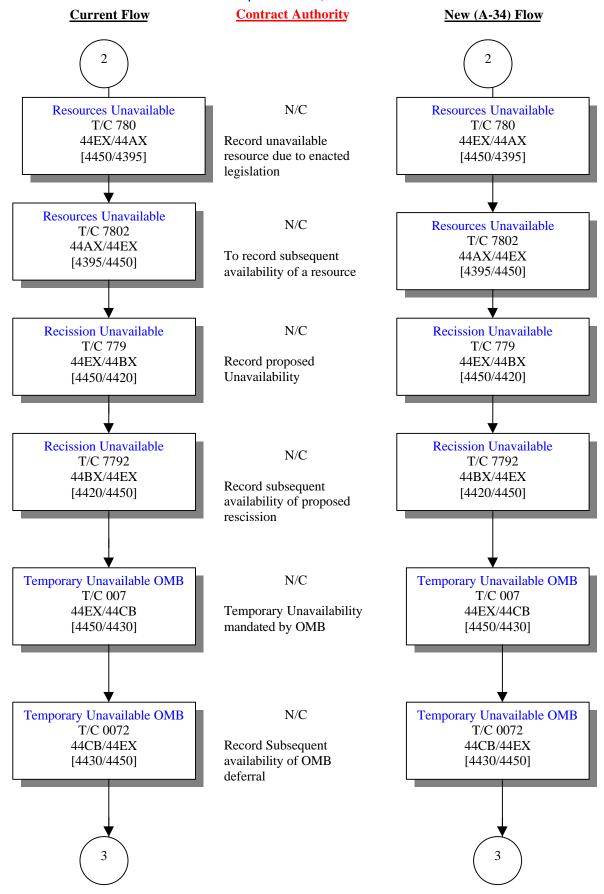
- 1. For CY two new G/Ls for 4160 [41QX & 41QY], two new T/C's, and change T/C 003 and T/C 012.
- 2. For PY one new G/L (4180), three new T/C's.
- 3. Four new year-end closing entries for 4160 and 4180.

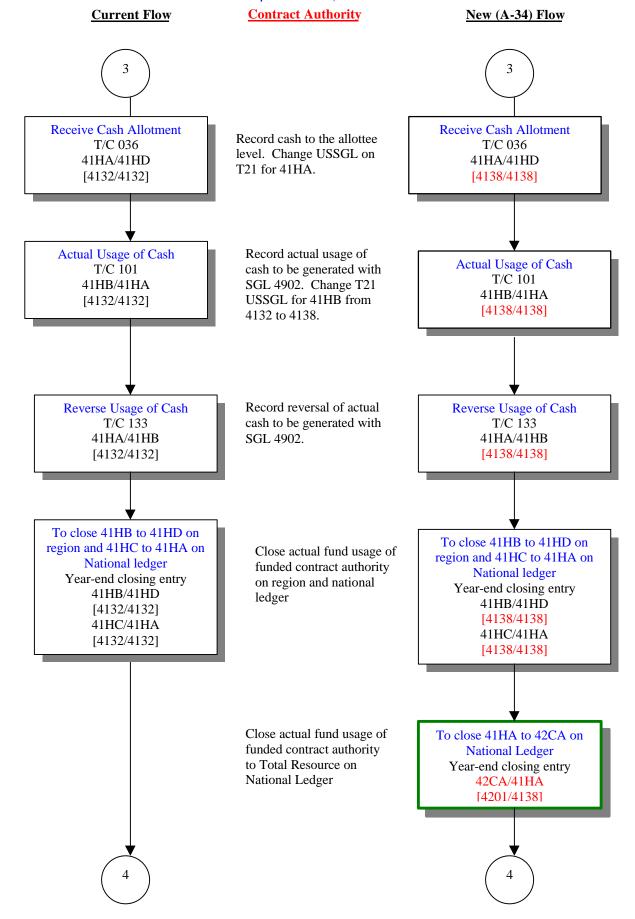


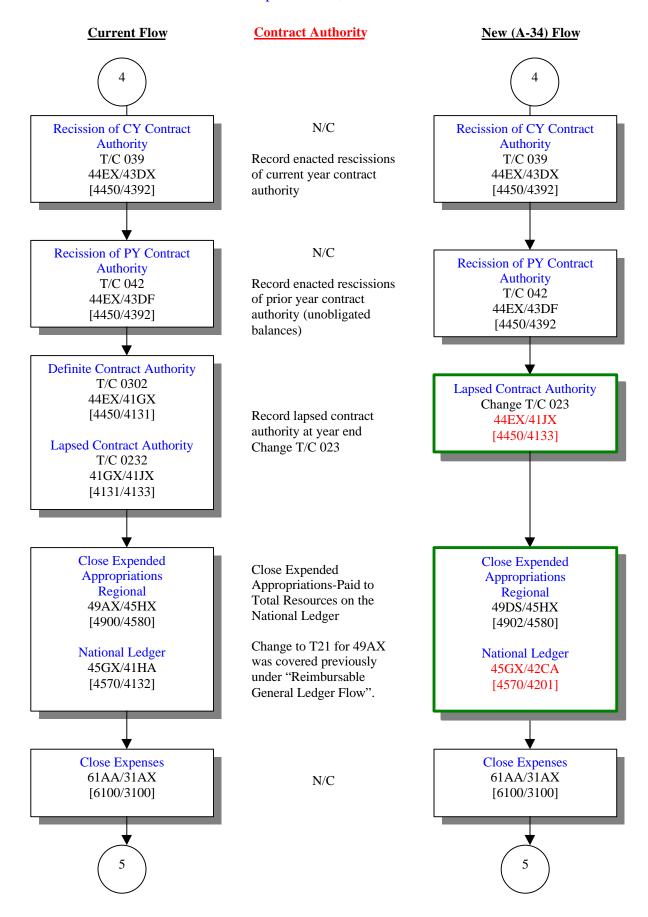
September 27, 1997

#### **Contract Authority**

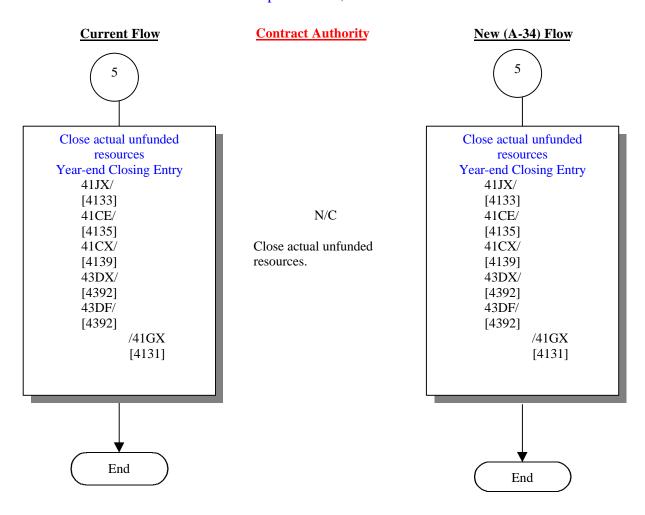








September 27, 1997



Summary of Changes to Definite Contract Authority:

- 1. Reclassify US SGL in 41HA, 41HB, 41HC and 41HD from 4132 to 4138.
- 2. Change T/C 033 and T/C 815.
- 3. Change one year-end closing entry 4902/4580 on regional and 4570/4201 on National Ledger.
- 4. Add two new year-end closing entries for
  - funded contract authority: 4201 / 4138 and
  - unfunded contract authority: 4133 4135 4139 4392 / 4131.

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# UNITED STATES GOVERNMENT STANDARD GENERAL LEDGER

This site offers the SGL Chart of Accounts, SGL Accounts and Definitions and Report Crosswalks previously issued in Treasury Financial Manual Supplement II as well as minutes of the SGL Board and the Issues Resolution Committee and guidance that has been approved by the SGL Board. TFM S2-94-01, as updated by TFM S2-96-01, is still in effect through the end of Fiscal Year 1996. TFM S2-96-02, effective in Fiscal Year 1997, reissued the Chart of Accounts, SGL Accounts and Definitions and the SF-133 crosswalk in their entirety.





- 1996 Update to the Federal Government's Budgetary Accounting Guide
- U.S. Government Standard General Ledger for FY 1996 Reporting
- U.S. Government Standard General Ledger effective on OCTOBER 1, 1996.
- U.S. Government SGL Board and IRC Minutes.
- U.S. Government SGL Board Position/Policy Statements, effective October 1, 1996.
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Page maintained by Financial Standards and Reporting Division, Financial Information, Financial Management Service, <u>antonio.morales@fms. sprint.com</u>, <u>Tony Morales</u>. Created: 6/03/96. Updated: October 10, 1996.

#### Memorandum

September 2, 1996

To: Executive Departments and Agencies

From: William F. Patriarca

**Chief Accounting Officer** 

**Governmentwide Accounting and Reporting** 

**Subject:** 1996 Update to the Federal Government's

**Budgetary Accounting Guide** 

I'm pleased to present the update to the Federal Government's *Budgetary Accounting Guide*. This publication was produced to assist personnel in both accounting and budget areas by providing guidance on proper recording of budgetary accounting events and completing common budgetary reports. The guide should be a very valuable working tool for agencies in the proper treatment of all types of resources.

Since the time the original guide was published in 1994, the new OMB Circular A-34 and SF-133 Budget Execution Report have greatly impacted this publication's content. Because of the complexity and volume of changes, we're issuing a completely new version of this guide, as opposed to page inserts containing new material. We look forward to the day when we will be able to simply release changed items for you to insert into your master publication.

In the pages that follow, you'll find a summary of the many changes to the *Budgetary Accounting Guide*. In addition, we've included an explanation of certain limitations and disclosures pertaining to data and reporting. The Financial Standards and Reporting Division (FSRD) staff has included this summary and explanatory material to assist you in understanding the scope of this update.

Please contact FSRD at (202) 874-9980 for further assistance in using this publication in your agency. We look forward to providing you with expert guidance and will release updates to this guide as necessary.



## **Budgetary Accounting Guide**

## **Table of Contents**

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CHAPTER 1: -

## Introduction and Overview

### **Scope and Purpose**

From fiscal 1989 <sup>1</sup> through 1993, <sup>2</sup> budgetary outlays of the United States Government increased from about \$1.1 trillion to \$1.4 trillion. Simultaneously, the Federal deficit increased from \$153 billion to \$255 billion. The cumulative deficit at the end of fiscal 1993 reached \$3.2 trillion. <sup>3</sup>

Under these circumstances, the need to control funds to avoid over-obligation and over-expenditure becomes ever more important.

Federal agency heads must establish systems of internal control over their operations, according to 31 U.S.C. 3512. Also, 31 U.S.C. 1341 and 1517(A)(1), the Anti-Deficiency Act, provide criminal penalties for knowingly over-obligating or over-expending budgetary resources. The Office of Management and Budget has instituted budgetary reporting requirements to help ensure that Act is not violated and that budgetary accounting is properly performed. <sup>4</sup>

This document illustrates *pro forma* accounting and reporting for budgetary resources. It is intended for use by those who establish

accounting policy, operating accountants and technicians, those who design and maintain accounting systems, and auditors.

This document illustrates pro forma entries for the basic Federal budgetary accounting equation, which is: Net resources equals status of resources, where "net resources" is defined as resources minus contra resources.

Net resources
=
Status of resources

Resources - Contra resources = Status of resources

<sup>&</sup>lt;sup>1</sup> Budget of the United States Government, Fiscal Year 1992 (Washington, D.C.: U. S. Government Printing Office), part IV, p. 15.

<sup>&</sup>lt;sup>2</sup> Final Monthly Treasury Statement for Fiscal Year 1993 (Washington, D.C.: Department of the Treasury, November 22, 1993), p. 2.

<sup>&</sup>lt;sup>3</sup> *Ibid.*, p. 20.

<sup>&</sup>lt;sup>4</sup> See, for example, OMB Circulars A-11, "Preparation and Submission of Budget Estimates," and A-34 "Budget Execution."

#### **Budgetary Accounting**

The document shows separate sets of entries for the following types of resources:

- √ Appropriations;
- $\sqrt{\text{Collections}}$  (other than through reimbursable work agreements);
- √ Borrowing Authority;
- $\sqrt{}$  Contract Authority; and
- √ Reimbursable Work Agreements.

Using accounts in the *United States Government Standard General Ledger (SGL)*, this document illustrates:

- $\sqrt{}$  Anticipation or realization of net resources;
- $\sqrt{}$  Apportionment of net resources and subsequent changes in status; and
- √ Account closings.

The general framework used to prepare these entries is shown in the box at right. Specific accounts used are presented in separate frameworks for each type of resource in the chapters covering the resources. A master framework for all types of resources is presented in the appendix. In addition, crosswalks from *SGL* accounts to these key reports are set forth for each type of resource:

√ SF-133, "Report on Budget Execution;" and

٦/

FMS-2108, "Year-End Closing Statement."

Specific crosswalks for each type of resource are presented in the chapters covering the resources.

## **General Framework** for Preparing Entries

#### Net Resources

Appropriations

Collections other than through Reimbursables

**Borrowing Authority** 

**Contract Authority** 

Reimbursable Authority

#### Status of Resources

Unapportioned

Apportioned

Allotted

Committed

Obligated (through undelivered orders)

Expended

Expired (where applicable)

Canceled (where applicable)

I-2 September 1996

# Relationship to the SGL

This publication is an illustrative interpretation of the SGL. It provides separate information on *budgetary accounting only*.

The *SGL* integrates budgetary and proprietary accounting for each transaction, as would be required in an efficient, effective accounting system. There is no suggestion intended that separate, non-integrated systems for budgetary and proprietary accounting should be used by agencies.

Budgetary entries that would normally be accompanied by related proprietary entries are so

marked in the text. The document is not intended to substitute for the SGL or to be a section of the SGL, and it is not a directive.

While agencies should use SGL accounts in recording their transactions, <sup>1</sup> they are free to design such entries as are appropriate to accomplish their internal and external reporting needs. Thus, they may use entries other than those illustrated here or in the SGL.

Similarly, agencies may use crosswalks other than those illustrated.

Other combinations of accounts may yield line items in standard reports. In some cases, legislation or regulation may provide for reports to be prepared in accordance with unique agency or program requirements.

### Limitations

Effective use of this document requires a basic understanding of accounting--that is, training equivalent to a first-semester college course in accounting principles.

It does not cover the underlying theory and definitions or repeat lengthy material available elsewhere. Such theory and material is covered in other documents such as set forth in the listing of selected references presented later in this chapter.

The entries presented here cover most basic situations, but they are not intended to be comprehensive. Some agencies may have transactions that are not included in this document. For instance, this document does not cover:

√ Entries to record cancellation of budgetary authority involved with related cancellations of receivables and payables. This accounting is set forth in a Standard General Ledger Board treatise on the subject; or  $\sqrt{\ }$  The entry to adjust certain credit reform accounts for interest receivable erroneously recorded as budgetary resources. The adjustment process is contained in Treasury Credit Reform Case 4 on liquidating funds; or  $\sqrt{\ }$  Transfer of budgetary authority from one agency to another. Entries for that, as presently constituted, are contained in Section III, Accounting Transactions, of the *SGL*.

Finally, it should be noted that in recording budgetary entries for a given program containing more than one type of resource, agencies would need to make entries from more than one of the resource sections presented here.

The organization of the document is by resource type, and it does not purport to show entries by operating program. Many of the resources listed in the references section are tailored to specific agency programs.

<sup>1</sup> OMB Circular A-127 "Financial Management Systems," (Washington, D.C.: Office of Management and

### **Budgetary Accounting**

Budget, July 23, 1993), p. 6.

I-4 September 1996

## Organization of this document

The remainder of this document is divided into chapters covering each resource and an appendix. Specifically:

√ Chapter II covers appropriations;

 $\sqrt{}$  Chapter III covers collections other than through interagency reimbursable work agreements;

√ Chapter IV covers borrowing authority;

 $\sqrt{\text{Chapter V covers contract authority;}}$ 

 $\sqrt{\text{Chapter VI covers reimbursable}}$  authority; and

 $\sqrt{\phantom{a}}$  The appendix provides a master framework of accounts used.

### References

The following references provide underlying theory, explanation, illustration, and definitions of budgetary accounting concepts and terminology.

√ Accounting for Basic Operating Appropriations and Reimbursables, prepared by the U. S. General Accounting Office (AFMD-PPM-2.1, September 1990).

√ Accounting for Expired Appropriation Authority Under the Requirements of P.L. 101-510, prepared by the United States Government Standard General Ledger Board under the auspices of the Financial Management Service (FMS), Department of the Treasury (October 1991).

√ Accounting for the Present Value of Direct Loans and Loan Guarantees Under the Federal Credit Reform Act of 1990, prepared by FMS, Department of the Treasury (September 1992).

√ Conversion of Federal Credit Reform Conventional Accounting Data to meet Audited Financial Statements Form and Content Requirements for Direct Loan Programs, prepared by FMS, Department of the Treasury (October 1992). √ Conversion of Federal Credit Reform Conventional Accounting Data to meet Audited Financial Statements Form and Content Requirements for Loan Guarantee Programs, prepared by FMS, Department of the Treasury (October 1992).

 $\sqrt{A}$  Glossary of Terms Used in the Federal Budget Process (GAO/AFMD-2.1.1, January 1993)

√ Illustrative Cases in Accounting under the Credit Reform Act of 1990, prepared by the Financial Management Service, Department of the Treasury (separate cases with various dates 1992-1994).

√ JFMIP Core Financial System Requirements, Financial Management System Requirements, FFMSR-1, (April 1994).

√ OMB Circular A-11, "Preparation and Submission of Budget Estimates" (July 1994).

√ OMB Circular A-34, "Budget Execution" (December 1995).

#### **Budgetary Accounting**

√ OMB Circular A-127, "Financial Management Systems" (July 1993).

√ Treasury Financial Manual: I TFM 2-4200, "Reports by Agencies on Unexpended Balances of Appropriations and Funds (FMS-2108)," (under revision at this writing).

√ U.S. Government Standard General Ledger, Treasury Financial Manual, Vol. No. I, Supplement No. II (S2), (1986); TFM Transmittal Letter S2-01, (June 1989); Bulletin No. S2-93-01, (November 1992); Bulletin No. S2-94-01 (May 13, 1994); TFM Transmittal Letter S2-96-02 (April 1996).

I-6 September 1996

#### **CHAPTER II:**

## **Appropriations**

#### Introduction

This chapter covers budgetary accounting for appropriations including:

 $\sqrt{}$  Annual appropriations, which expire at the end of the first year of the appropriation and are canceled at the end of the sixth year;

 $\sqrt{Multi-year appropriations}$ , which expire at the end of a designated time period greater than 1 year and are canceled at the end of the fifth year after expiration; and

 $\sqrt{No-year\ appropriations}$ , which do not expire.

The first section (pages II-2 and II-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (pages II-4 through II-14) then details the pro forma journal entries for basic transactions. Closing entries follow (pages II-14 through II-18).

Finally, Section III (pages II-21 through II-40) covers crosswalks from the accounts to line items on the SF-133, "Report on Budget Execution" and FMS-2108 "Year-End Closing Statement."

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

### **Conceptual Framework**

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next two pages.

Net resources
=
Status of resources

Resources - Contra resources = Status of resources

## Section I

## **Appropriation Resources and Contra Resources**

#### Resources

- 4111 Debt Liquidation Appropriations
- 4112 Deficiency Appropriations
- 4115 Loan Subsidy Appropriation Definite Current
- 4116 Entitlement Loan Subsidy Appropriation Indefinite
- 4117 Loan Administrative Expense Appropriation Definite Current
- 4118 Re-estimated Discretionary Loan Subsidy Appropriation Indefinite Current
- 4119 Other Appropriations Realized
- 4120 Appropriations Anticipated
- 4121 Loan Subsidy Appropriation Indefinite Current
- 4201 Total Actual Resources

#### Contra Resources

4392 Rescissions

4395 Authority Unavailable Pursuant to Public Law

(Status accounts are shown on next page.)

II-2 September 1996

### **Appropriation Status Accounts**

#### **Anticipations and Cancellations**

4310 Anticipated Recoveries of Prior-year Obligations 4350 Canceled Authority

#### **Unapportioned Authority**

4420 Unapportioned Authority - Pending Rescission 4430 Unapportioned Authority - OMB Deferral 4450 Unapportioned Authority - Available

#### Apportionments of Authority

4510 Apportionments - Available 4590 Apportionments - Unavailable

#### Allotments of Authority

4610 Allotments - Realized Resources 4650 Allotments - Expired Authority

#### Commitments of Authority

4700 Commitments

#### Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid 4802 - Undelivererd Orders - Paid 4870 Downward Adjustments of Prior-year Undelivered Orders 4880 Upward Adjustments of Prior-year Undelivered Orders

#### **Expended Authority**

4901 - Expended Authority - Unpaid
4902 Expended Authority - Paid
4971 Downward Adjustments of Prior-year Expended Authority - Refunds
4979 Downward Adjustments of Prior-year Expended Authority - Other
4980 Upward Adjustments of Prior-year Expended Authority

## Section II

### **Journal Entries**

Journal entries for most basic transactions and for closing are organized in the following format:

 $\sqrt{}$  Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable.

 $\sqrt{}$  Entries to record changes in status.

 $\sqrt{\text{Closing entries}}$ .

The entries are set forth below.

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this paper. Such transactions are marked with a " P."

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<sup>&</sup>lt;sup>1</sup> Reported as a resource on SF-133.

### **Entries for Appropriations**

- I. Entries to record anticipated and realized appropriation authority and establish it as unapportioned or otherwise unavailable
  - I-A. To record the anticipation of indefinite appropriations, excluding Debt Liquidation Appropriations Indefinite.
    - ■4120 Appropriations Anticipated
      - 4450 Unapportioned Authority Available
  - I-B. To record the anticipation of Debt Liquidation Appropriations Indefinite.
    - ■4120 Appropriations Anticipated
      - 4047 Anticipated Payments to Treasury
  - I-C. To record the realization of anticipated indefinite appropriations. (In some cases, these appropriations might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority Available.)
    - ■4111 Debt Liquidation Appropriations (*indefinite only*)
    - 4112 Deficiency Appropriations (indefinite only)
    - ■4116 Entitlement Loan Subsidy Appropriation Indefinite
    - 4118 Re-Estimated Discretionary Loan Subsidy Appropriation Indefinite Current
    - ■4119 Other Appropriations Realized
    - 4121 Loan Subsidy Appropriation Indefinite Current (indefinite only)
      - 4120 Appropriations Anticipated

#### **Budgetary Accounting**

- I-D. To record the realization of definite appropriations. (Neither Indefinite Appropriations, which are normally anticipated, nor Debt Liquidation Appropriations, which normally do not provide authority for apportionment, are included in the entry.) P
  - 4112 Deficiency Appropriations (definite only)
  - 4115 Loan Subsidy Appropriation Definite Current
  - 4117 Loan Administrative Expense Appropriation Definite Current
  - ■4119 Other Appropriations Realized (definite only)
    - 4450 Unapportioned Authority Available
- I-E. To record the realization of Debt Liquidation Appropriations Definite. (These funds are normally used to liquidate borrowings and will be paid to Treasury.)
  - 4111 Debt Liquidation Appropriations (definite only)
    - 4047 Anticipated Payments to Treasury
- I-F. To record the subsequent payment to Treasury after realization of Debt Liquidation Appropriations, definite and indefinite. (All Debt Liquidation Appropriation funds are returned to Treasury when realized.)
  - 4047 Anticipated Payments to Treasury
    - 4147 Actual Payments to Treasury
- I-G. To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4395 Authority Unavailable Pursuant to Public Law
- I-H. To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.
  - 4395 Authority Unavailable Pursuant to Public Law
    - 4450 Unapportioned Authority Available

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- I-I. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4420 Unapportioned Authority Pending Rescission
- I-J. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available
- I-K. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-L. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- I-M. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions
- I-N. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions

- I-O. To record anticipated downward adjustments (recoveries) of prior-year obligations. (May record in conjunction with entry I-A.)
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4450 Unapportioned Authority Available

#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record an apportionment of authority available for allotment. (To decrease the apportionment, reverse this entry.)
    - 4450 Unapportioned Authority Available
      - 4510 Apportionments Available
  - A-2. To record an apportionment of authority unavailable for allotment pending completion of some subsequent event (i.e. receipt of cash on non-Federal receivables).
    - 4450 Unapportioned Authority Available
      - 4590 Apportionments Unavailable
  - A-3. To record an allotment of apportioned authority. Agencies cannot obligate or expend anticipated resources. (To decrease the allotment, reverse this entry.)
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources

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<sup>&</sup>lt;sup>1</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

- A-4. To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)
  - 4610 Allotments Realized Resources
    - 4700 Commitments
- II-B. Entries for current-year undelivered orders and expended authority:
  - B-1. To record an undelivered order for authority not previously committed.
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
  - B-2. To record an undelivered order for authority previously committed where:
    - a. The undelivered order was the same as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - b. The undelivered order was less than the commitment.
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
    - c. The undelivered order was more than the commitment.
      - 4700 Commitments
      - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
  - B-3. To record expended authority with no previous commitment or undelivered order. P
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

- B-4. To record expended authority committed with no undelivered order where:
  - a. The expended amount was the same as the commitment.
    - 4700 Commitments
      - 4902 Expended Authority Paid
  - b. The expended amount was less than the commitment. P
    - 4700 Commitments
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - c. The expended amount was more than the commitment.P
    - 4700 Commitments
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
- B-5. *To record expended authority with an undelivered order where:* 
  - a. The expended amount was the same as the undelivered order.P
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - b. The expended amount was less than the undelivered order.P
    - 4801 Undelivered Orders Unpaid
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

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- c. The expended amount was more than the undelivered order.P
  - 4801 Undelivered Orders Unpaid
  - 4610 Allotments Realized Resources
    - 4902 Expended Authority Paid
- II-C. Entries for prior-year undelivered orders and expended authority when the prior-year authority has expired:
  - **C-1**. *To record expended authority with an undelivered order where:* 
    - a. The expended amount was the same as the undelivered order.P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount was less than the undelivered order.P
      - 4870 Downward Adjustments of Prior-year Undelivered Orders
        - 4650 Allotments Expired Authority

(and)

- 4801 Undelivered Orders Unpaid
  - 4902 Expended Authority Paid
- c. The expended amount was more than the undelivered order.P
  - 4650 Allotments Expired Authority
    - 4880 Upward Adjustments of Prior-year Undelivered Orders

(and)

- 4801 Undelivered Orders Unpaid
  - 4902 Expended Authority Paid

- C-2. To record a downward adjustment to prior-year expended authority.
  - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority Other
    - 4650 Allotments Expired Authority
- C-3. To record an upward adjustment to prior-year expended authority.
  - 4650 Allotments Expired Authority
    - 4980 Upward Adjustments of Expended Authority
- II-D. Entries for prior-year undelivered orders and expended authority when the prior-year authority has not expired: (Normally, make entry I-O to anticipate downward adjustments of authority.)
  - **D-1**. *To record expended authority with an undelivered order where:* 
    - a. The expended amount was the same as the undelivered order.P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount was less than the undelivered order and:
      - 1. The downward adjustment was anticipated. P

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- 4801 Undelivered Orders Unpaid
  - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4590 Apportionments Unavailable
- 2. The downward adjustment was unanticipated. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4590 Apportionments Unavailable
- c. The expended amount was more than the undelivered order. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4610 Allotments Realized Resources
  - 4880 Upward Adjustments of Prior-year Undelivered Orders

- **D-2**. *To record a downward adjustment of prior-year expended authority that:* 
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was unanticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
- D-3. To record an upward adjustment of prior-year expended authority.P
  - 4610 Allotments Realized Resources
    - 4980 Upward Adjustments of Expended Authority

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### **III.** Closing Entries

III-A. To record consolidation of actual resources.

- 4201 Total Actual Resources (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law
  - 4111 Debt Liquidation Appropriations
  - 4112 Deficiency Appropriations
  - 4115 Loan Subsidy Appropriation Definite Current
  - 4116 Entitlement Loan Subsidy Appropriation Indefinite
  - 4117 Loan Administrative Expense Appropriation Definite Current
  - 4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current
  - 4119 Other Appropriations Realized
  - 4121 Loan Subsidy Appropriation Indefinite Current

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

III-B. To record consolidation of anticipated and unapportioned or expired authority. (Use only in year 2 and later.)

- 4395 Authority Unavailable Pursuant to Public Law
- 4420 Unapportioned Authority Pending Rescission
- 4430 Unapportioned Authority OMB Deferral
- 4450 Unapportioned Authority Available
- 4510 Apportionments Available
- 4590 Apportionments Unavailable
- 4610 Allotments Realized Resources
- 4700 Commitments
  - 4120 Appropriations Anticipated
  - 4310 Anticipated Recoveries of Prior-year Obligations
  - 4450 Unapportioned Authority Available <sup>2</sup>
  - 4650 Allotments Expired Authority <sup>3</sup>

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<sup>&</sup>lt;sup>1</sup> Closing this account into 4450 assumes the authority will become available at some point.

<sup>&</sup>lt;sup>2</sup> Use this account only when authority is not expiring.

<sup>&</sup>lt;sup>3</sup> Use this account only when authority is expiring.

- III-C. To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)
  - 4980 Upward Adjustments of Prior-year Expended Authority
    - 4902 Expended Authority Paid (debit or credit)
    - 4201 Total Actual Resources (debit or credit)
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
- III-D. To close adjustments to undelivered orders. (Use adjustment accounts only in year 2 and later)
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
    - 4801 Undelivered Orders Unpaid (debit or credit)
    - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point, the budgetary accounting equations will be:

When authority expires:

4201 Total Actual Resources =

4801 Undelivered Orders - Unpaid 4802 Undelivered Orders - Paid

4650 Allotments - Expired Authority

4901 Expended Authority - Unpaid

When authority does not expire:

4201 Total Actual Resources =

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4450 Unapportioined Authority - Available

4901 Expended Authority - Unpaid

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III-E. To cancel undelivered orders and expired authority. (Use only at the end of the fifth year after authority expires.)

- ■4801 Undelivered Orders Unpaid
- 4901 Expended Authority Unpaid
- 4650 Allotments Expired Authority
  - 4350 Canceled Authority

At this point, the budgetary accounting equation will be:

4201 Total Actual Resources = 4350 Canceled Authority

## Section III

### **Crosswalks to Key Reports**

This section contains crosswalks from appropriation accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The report crosswalks illustrated here include the SF-133, "Report on Budget Execution" and the FMS-2108, "Year-End Closing Statement."

Four SF-133 crosswalks are provided:

- $\sqrt{}$  Annual appropriations in the first year;
- $\sqrt{\ }$  Annual appropriations in the second and succeeding years (termed "year 2 and later");
- √ Multiple-year and no-year
  appropriations in the first year; and
- √ Multiple-year and no-year appropriations in succeeding years (termed "Year 2 and Later").

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year. All accounts referenced report post-closing balances.

The reports with corresponding illustrated crosswalks require proprietary information as well as budgetary information. Because this document covers only budgetary accounting, only budgetary accounts are illustrated in the crosswalks.

II-20 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	Е	I/F	4111 Debt Liquidating Appropriations	
	Е	I/F	4112 Deficiency Appropriations	
	Е	I/F	4115 Loan Subsidy Appropriation Definite - Current	
	Е	I/F	4116 Entitlement Loan Subsidy Appropriation - Indefinite	
	Е	I/F	4117 Loan Administrative Expense Appropriation - Indefinite - Current	
	E	I/F	4118 Reestimated Discretionary Loan Subsidy Appropriation - Indefinite- Permanent	
	Е	I/F	4119 Other Appropriations Realized	
	E	I/F	4121 Loan Subsidy Appropriation- Indefinite -	
			Current	
	Е	I/F	4392 Rescissions	Only current -year; subtracted
1B			N/A	
1C			N/A	
1D			N/A	
1E	Е	I	4120 Appropriations Anticipated	Zeor for final
2A			N/A	
2B			N/A	
3A			N/A	
3B			N/A	
3C			N/A	
4A			N/A	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Dalance	1 iiiai		Required
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E		4396 Authority Permanently Unavailable - Pursuant to Public Law	
7			CALC (1A1D+2A 2B+3A 3C+4A4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment

II-22 September 1996

Note: Ending balance means preclosing balance.

		- 10101	ang balance means preciosing balance.	
Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	E	I	4700 Commitments	Through current period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated - unavailable through current period
9B	Е	I	4620 Other Funds Available for Committment/Obligation	
9C			Used only with prior OMB approval	
10A	Е	I	4510 Apportionments - Available	Subsequent periods
	Е	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	Е	I	4420 Unapportioned Authority - Pending Rescission	
10D	Е	I/F	4450 Unapportioned Authority - Available	
	Е	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7
12			N/A	
13			Cannot be derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
15A	Е	F	4802 Undelivered Orders - Paid	
	Е	I	4902 Expended Authority - Paid	
15B			N/A	
15			CALC(8-13-14C-14D)	

II-24 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
$2A^1$	В	I/F	4201 Total Actual Resources	Subtracted
	В	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	В	I/F	4802 Undelivered Orders - Paid	Added
	В	I/F	4901 Expended Authority - Unpaid	Added
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>2</sup>	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	

<sup>&</sup>lt;sup>1</sup> Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

<sup>&</sup>lt;sup>2</sup> OMB Circular A-34 states that some programs may only receive an apportionment for acutal recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4B			N/A	
4C	E	F	4650 Allotments-Expired Authority	Only in year of cancellation
	E	I/F	Net Undelivered Orders (4801 - 4870 & 4880)	Year of cancellation
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6A	E	F	4350 Cancelled Authority	
6B	Е	I/F	4393 Recissions - Prior Year	
6C	E	I/F	4396 Authority Permanently Not Available - Pursuant to Public Law	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustment of Prior-year Undelivered Orders	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n

II-26 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е-В	I/F	4801 Undelivered Orders - Paid	Category B. DirectSub Category 1n
	Е-В	I/F	4902 Expended Authority - Unpaid	Category B. DirectSub Category 1n
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category 1n
	Е	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category 1n
8C	Е-В	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apportionment
	E	I/F	4902 Expended Authority - Paid	Not subject to Apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	
	Е	I/F	4902 Expended Authority - Paid	Zero for final in year of cancellation
	Е	I/F	4980 Upward Adjustments of Prior-year Expended Authority	
9A			N/A	

# Standard Form 133, Report on Budget Execution Year 2 and Later of an Annual Appropriation

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9B			N/A	
9C			N/A	
10A			N/A	
10B			N/A	
10C			N/A	
10D	E	I/F	4650 Allotments - Expired Authority	Zero for final in year of cancellation
11			CALC(8+9A9C+10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Cannot be derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4902 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

II-28 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A	Е	I/F	4111 Debt Liquidating Appropriations	
	Е	I/F	4112 Deficiency Appropriation	
	Е	I/F	4115 Loan Subsidy Appropriation-Definite- Current	
	Е	I/F	4116 Entitlement Loan Subsidy Appropriation-Definite-Current	
	Е	I/F	4117 Loan Administrative Expense Appropriation-Definite-Current	
	E	I/F	4118 Re-estimated Discretionary Loan Subsidy Appropriation-Indefinite- Permanenet	
	E	I/F	4121 Loan Subsidy Appropriatioin- Indefinite-Current	
	Е	I/F	4119 Other Appropriation Realized	
	Е	I/F	4121 Loan Subsidy Appropriation - Indefinite - Current	
	E	I/F	4392 Rescissions	Current-year only; subtracted
IB			N/A	
1C			N/A	
ID	E	I	4120 Appropriations Anticipated	Zero for final
2A			N/A	
2B			N/A	
3A			N/A	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3B			N/A	
3C			N/A	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A				
	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n
	E-B	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1n

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apportionment
	E-B	I	4902 Expended Authority - Unpaid	Not subject to Apportionment
	Е	I	4902 Expended Authority - Paid	Not subject to Apportionment
9A1	Е	I	4510 Apportionments	Through current period
	Е	I	4610 Allotments - Realized Resources	Through current period
	Е	I	4700 Commitments	Through current period
9A2	Е	I	4590 Apportionments - Unavailable	Through current period
9B	Е	I	4620 Other Funds Available for Committment/Obligation	Anticipated - Unavailable for obligation through current period
	E	I	4610 Allotments-Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10A	Е	I	4510 Apportionments - Available	Subsequent periods
	Е	I	4590 Apportionments - Unavailable	Subsequent periods
10B	Е	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	Е	I/F	4420 Unapportioned Authority - Pending Recission	
10D	Е	I/F	4450 Unapportioned Authority - Available	No-year funds; Must = line 11 on SF 132
	Е	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A(C+10A10E)	
12			N/A	
13			Not derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	Е	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	Е	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A <sup>1</sup>	Е	I/F	4111 Debt Liquidating Appropriations	
	E	I/F	4112 Deficiency Appropriations	
	E	I/F	4119 Other Appropriations Realized	
	E	I/F	4392 Rescissions	Current-year resources only; Subtracted
1B			N/A	
1E	E	1	4120 Appropriations Anticipated	Net debit balance
1C 1			N/A	
1D 1			N/A	
2A <sup>2</sup>	В	I/F	4201 Total Actual Expenses	Added
	В	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	В	I/F	4802 Undelivered Orders - Paid	Subtracted
	В	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A <sup>3</sup>	Е	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>3</sup>	

<sup>&</sup>lt;sup>1</sup> If individual resource accounts are not closed because they must be tracked separately and cannot be consolidated, compute line 1 items as E-B instead of E and compute the line 2 item as B for each resource involved in lieu of 4201(B).

<sup>&</sup>lt;sup>2</sup> Should equal (B) 4450 Unapportioned Authority - Available or 4650 Allotments - Expired Authority.

<sup>&</sup>lt;sup>3</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
3A2			N/A	
3B1			N/A	
3B2				
3C1			N/A	
3C2			N/A	
4A	Е	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other <sup>1</sup>	
	E	F	Net Undelivered Orders (4801 - 4870 + 4880+4901)	Year of cancellation of multi-year
4B	Е	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6			N/A	
7			CALC (1A1D+2A2B+3A3C+4A4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
	Е	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category A. Direct
	Е	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	E-B	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n
	Е-В	I/F	4802 Undelivered Orders - Paid	Category B. DirectSub Category 1n
	Е-В	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category B. DirectSub Category 1n
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category B. DirectSub Category 1n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to apportionment
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to apportionment

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to apportionment
	Е	I/F	4902 Expended Authority - Paid	Not subject to apportionment
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Not subject to apportionment
	E	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Not subject to apportionment
9A1	E	I	4510 Apportionments - Available	Through current period
	E	I	4610 Allotments - Realized Resources	Through current period
	Е	I	4700 Commitments	Through current period
9A2	Е	I	4590 Apportionments-Unavailable	Anticipated- Unavailable for obligation through current period
9B	Е	I	4510 Apportionments - Available	
	E	I/F	4630 Other funds available for commitment/obligation	
	Е	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			Used only with prior OMB approval	
10A	E	I	4510 Apportionments - Available	Subsequent quarters

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Note: Ending balance means preclosing balance.

			balance means preciosing balance.	A 1 122 1
Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	Е	I/F	4430 Unapportioned Authority OMB Deferral	F for no-year funds and all but the final year of multi-year
10C	Е	I/F	4420 Unapportioned Authority Pending Rescission	F for no-year funds and all but the final year of multi-year
10D	Е	I/F	4450 Unapportioned Authority - Available	No-year funds; Must = line 11 of SF-132
	E	I/F	4630 Funds not available for commitment/obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not derived from SGL accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undelivered Orders - Unpaid	
14D	Е	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B			N/A	
15			CALC (8-13-14C-14D)	

# FMS-2108, Year-end Closing Statement Appropriations

Note: Ending balance means preclosing balance.

Column	Ending/ Post- closing	
Number	Balance	Account Number and Title
1		N/A
2		N/A
3		N/A
4	P	4350 Canceled Authority
	E	4392 Rescissions
5	P	4201 Total Actual Resources <sup>1</sup>
6		N/A
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11	E	4420 Unapportioned Authority - Pending Rescission
	E	4430 Unapportioned Authority - OMB Deferral
	P	4450 Unapportioned Authority - Available
	P	4650 Allotments - Expired Authority

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<sup>&</sup>lt;sup>1</sup> Calculated as columns  $2 \pm 3 \pm 4 = 5$  or 6.

CHAPTER III:

# Collections: Other than Through Reimbursable Work Agreements

#### Introduction

This chapter covers budgetary accounting for collections other than through reimbursable work agreements.

Entries and crosswalks are illustrated only for a no-year fund, because that is the type of fund into which most collections are made. Normally, these collections are anticipated before realization.

Accounting for collections related to interagency agreements is set forth in Chapter VI.

Section I (pages III-2 through III-3) of this chapter presents a budgetary accounting

conceptual framework listing all accounts covered. This is followed by Section II (pages III-4 through III-5), which contains pro forma journal entries for basic transactions and closing entries. Section III (pages III-16 through III-36) presents crosswalks from the accounts to line items on the SF-133, "Report on Budget Execution" and FMS-2108 "Year-end Closing Statement."

To gain a complete understanding of the information presented in this chapter, it is important to read it in conjunction with Chapter I. The end of the Chapter I lists references for further information.

### **Conceptual Framework**

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next two pages.

Net resources
=
Status of resources

# Section I

Resources - Contra resources = Status of resources

#### **Collections Resources and Contra Resources**

#### Resources-Anticipated and Summary

4060 Anticipated Collections from Non-Federal Sources 4070 Anticipated Collections from Federal Sources 4201 Total Actual Resources

#### Resources-Non-Federal

- 4261 Actual Collection of Fees
- 4262 Actual Collection of Loan Principal
- 4263 Actual Collection of Loan Interest
- 4264 Actual Collection of Rent
- 4265 Proceeds From Collateral
- 4266 Other Actual Collections Non-Federal

#### Resources-Federal

- 4271 Actual Program Fund Subsidy Definite Current Collected
- 4272 Actual Program Fund Subsidy Indefinite Permanent Collected
- 4273 Interest From Treasury Collected
- 4274 Actual Program Fund Subsidy Indefinite Current Collected
- 4275 Receipts From Liquidating Account Collected
- 4276 Actual Collections From Financing Fund Collected
- 4277 Other Actual Collections Federal Collected
- 4281 Actual Program Fund Subsidy Definite Current Receivable
- 4282 Actual Program Fund Subsidy Indefinite Permanent Receivable
- 4283 Interest from Treasury Receivable
- 4284 Actual Program Fund Subsidy Indefinite Current Receivable
- 4285 Receipts from Liquidating Fund Receivable
- 4286 Actual Collections from Financing Fund Receivable
- 4287 Other Actual Collections Receivable

#### Contra resources

4047 Anticipated Payments to Treasury

4147 Actual Payments to Treasury

4392 Rescissions

4395 Authority Unavailable Pursuant to Public Law

#### **Collections Status Accounts**

#### Anticipations and Cancellations

4310 Anticipated Recoveries of Prior-year Obligations

#### **Unapportioned Authority**

4420 Unapportioned Authority - Pending Rescission

4430 Unapportioned Authority - OMB Deferral

4450 Unapportioned Authority - Available

#### Apportionments of Authority

4510 Apportionments - Available

4590 Apportionments - Unavailable

#### Allotments of Authority

4610 Allotments - Realized Resources

#### Commitments of Authority

4700 Commitments

#### Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4870 Downward Adjustments of Prior-year Undelivered Orders

4880 Upward Adjustments of Prior-year Undelivered Orders

<sup>&</sup>lt;sup>1</sup> Reported as a resource on the SF-133.

#### **Budgetary Accounting**

#### **Expended Authority**

- 4901 Expended Authority Unpaid
- 4902 Expended Authority Paid
- 4971 Downward Adjustments of Prior-year Expended Authority Refunds
- 4979 Downward Adjustments of Prior-year Expended Authority Other
- 4980 Upward Adjustments of Prior-year Expended Authority

#### **Section II**

#### **Journal entries**

Journal entries for most basic transactions and for closing are organized in the following format:

 $\sqrt{}$  Entries to record anticipated and realized collections authority and establish it as unapportioned or otherwise unavailable.

 $\sqrt{}$  Entries to record changes in status.

√ Closing entries

The entries are set forth below.

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this paper. These transactions are marked with a "P."

#### **Entries to record collections**

- I. Entries to record anticipated and realized collection authority and establish it as unapportioned or otherwise unavailable
  - I-A. To record the anticipation of non-Federal collections.
    - 4060 Anticipated Collections from Non-Federal Sources
      - 4450 Unapportioned Authority Available
  - I-B. To record the realization of anticipated non-Federal collections. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority Available.)
    - 4261 Actual Collections of Fees
    - 4262 Actual Collection of Loan Principal
    - 4263 Actual Collection of Loan Interest
    - 4264 Actual Collection of Rent
    - 4265 Proceeds from Collateral
    - 4266 Other Actual Collections
      - 4060 Anticipated Collections from Non-Federal Sources
  - I-C. To record the availability of Collected Non-Federal Collections. (Some agencies may go directly to the Allotments status upon receipt of the actual collection).
    - 4590 Aportionments Unavailable
      - 4510 Apportionments Available

- I-D. To record the anticipation of Federal collections.
  - 4070 Anticipated Collections from Federal Sources
    - 4450 Unapportioned Authority Available
- I-E. To record the realization of anticipated Federal Receivable Resources. (In some cases, these collections might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority Available.)
  - 4281 Actual Program Fund Subsidy Definite Current Receivable
  - 4282 Actual Program Fund Subsidy Indefinite Permanent Receivable
  - 4283 Interest from Treasury Receivable
  - 4284 Actual Program Fund Subsidy Indefinite Current Receivable
  - 4285 Receipts from Liquidating Account Receivable
  - 4286 Actual Collections from Financing Fund Receivable
  - 4287 Other Actual Collections Federal Receivable
    - 4070 Anticipated Collections from Federal Sources
- I-F. To record the collection of Federal Receivable Resources.
  - 4271 Actual Program Fund Subsidy Definite Current Collected
    - 4281 Actual Program Fund Subsidy Definite Current Receivable
  - 4272 Actual Program Fund subsidy Indefinite Permanent Collected
    - 4282 Actual Program Fund Subsidy Indefinite Permanent Receivable
  - 4273 Interest From Treasury Collected
    - 4283 Interest from Treasury Receivable

- 4274 Actual Program Fund Subsidy Indefinite Current Collected
  - 4284 Actual Program Fund Subsidy Indefinite -Current - Receivable
- 4275 Receipts from Liquidating Fund Collected
  - 4285 Receipts from Liquidating Fund Receivable
- 4276 Actual Collections from Financing Fund Collected
  - 4286 Actual Collections from Financing Fund Receivable
- 4277 Other Actual Collections Collected
  - 4287 Other Actual Collections Receivable
- I-G. To record unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A and I-C.)
  - 4450 Unapportioned Authority Available
    - 4395 Authority Unavailable Pursuant to Public Law
- I-H. To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.
  - 4395 Authority Unavailable Pursuant to Public Law
    - 4450 Unapportioned Authority Available
- I-I. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A and I-C.)
  - 4450 Unapportioned Authority Available
    - 4420 Unapportioned Authority Pending Rescission
- I-J. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available

- I-K. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A and I-C.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-L. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- I-M. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions
- I-N. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions
- **I-O.** *To record the anticipation of payments to Treasury.* 
  - 4450 Unapportioned Authority Available
    - 4047 Anticipated Payments to Treasury
- I-P. To record the realization of anticipated payments to Treasury.
  - 4047 Anticipated Payments to Treasury
    - 4147 Actual Payments to Treasury

I-Q. To record anticipated downward adjustments of prior-year obligations for expended authority only. (May record in conjunction with entry I-A and I-C).

■4310 Anticipated Recoveries of Prior-year Obligations <sup>2</sup>

■ 4450 Unapportioned Authority - Available

III-10

<sup>&</sup>lt;sup>2</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)
    - 4450 Unapportioned Authority Available
      - 4510 Apportionments Available
  - A-1.1 To record an apportion of authority not available for obligation pending completion of some subsequent event (i.e., the liquidation of Non-Federal Receivables).
    - 4450 Unapportioned Authority
      - 4590 Apportionments Unavailable
  - A-1.2 *To record the subsequent availability of apportioned authority* 
    - **■**4590 Aportionments Unavailable
      - 4510 Apportionments Available
  - A-2. To record an allotment of apportioned authority. (Agencies cannot obligate or expend non-Federal anticipated resources. To decrease the allotment, reverse this entry.)
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - A-3. To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)
    - 4610 Allotments Realized Resources
      - 4700 Commitments

#### **Budgetary Accounting**

- II-B. Entries for current-year undelivered orders and expended authority:
  - B-1. To record an undelivered order for authority not previously committed.
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
  - B-2. To record an undelivered order for authority previously committed where:
    - a. The undelivered order was the same as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - b. The undelivered order was less than the commitment.
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
    - c. The undelivered order was more than the commitment.
      - 4700 Commitments
      - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
  - B-3. To record expended authority with no previous commitment or undelivered order. P
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

- B-4. To record expended authority committed with no undelivered order where:
  - a. The expended amount was the same as the commitment. P
    - 4700 Commitments
      - 4902 Expended Authority Paid
  - b. The expended amount was less than the commitment. P
    - 4700 Commitments
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - c. The expended amount was more than the commitment. P
    - 4700 Commitments
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
- B-5. *To record expended authority with an undelivered order where:* 
  - a. The expended amount was the same as the undelivered order. P
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - b. The expended amount was less than the undelivered order. P
    - 4801 Undelivered Orders Unpaid
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

- c. The expended amount was more than the undelivered order. P
  - 4801 Undelivered Orders Unpaid
  - 4610 Allotments Realized Resources
    - 4902 Expended Authority Paid
- II-C. Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-O to anticipate downward adjustments of authority.)
  - **C-1**. *To record expended authority with an undelivered order where:* 
    - a. The expended amount was the same as the undelivered order. P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount was less than the undelivered order, and:
      - 1. The downward adjustment was anticipated. P
        - 4801 Undelivered Orders Unpaid
          - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations
- 2. The downward adjustment was unanticipated. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations

- **c**. The expended amount was more than the undelivered order. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4610 Allotments Realized Resources
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
- C-2. To record a downward adjustment of prior-year expended authority that:
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was not anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority
       Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
- C-3. To record an upward adjustment to prior-year expended authority.
  - 4610 Allotments Realized Resources
    - 4980 Upward Adjustments of Prior-year Expended Authority

#### III. Closing entries

III-A. To record consolidation of actual resources.

- 4147 Actual Payments to Treasury
- 4201 Total Actual Resources
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law
  - 4261 Actual Collections of Fees
  - 4262 Actual Collection of Loan Principal
  - 4263 Actual Collection of Loan Interest
  - 4264 Actual Collection of Rent
  - 4265 Proceeds from Collateral
  - 4266 Other Actual Collections
  - 4271 Actual Program Fund Subsidy Definite Current Collected
  - 4272 Actual Program Fund Subsidy Indefinite Permanent Collected
  - 4273 Interest from Treasury Collected
  - 4274 Actual Program from Subsidy Indefinite Current Collected
  - 4275 Receipts from Liquidating Account Collected
  - 4276 Actual Collections from Financing Fund-Collected
  - 4277 Other Actual Collections Federal Collected

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

- III-B. To record consolidation of unapportioned and anticipated authority. (Use 4310 only in year 2 and later).
  - 4047 Anticipated Payments to Treasury
  - 4395 Authority Unavailable Pursuant to Public Law
  - 4420 Unapportioned Authority Pending Rescission
  - 4430 Unapportioned Authority OMB Deferral
  - 4510 Apportionments Available
  - 4590 Apportionments Unavailable
  - 4610 Allotments Realized Resources
  - 4700 Commitments
    - 4060 Anticipated Collections from Non-Federal Sources
    - 4070 Anticipated Collections from Federal Sources
    - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4450 Unapportioned Authority Available (debit or credit)
- III-C. To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)
  - 4980 Upward Adjustments of Prior-year Expended Authority
  - 4201 Total Actual Resources
  - 4902 Expended Authority Paid (debit or credit)
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other

<sup>&</sup>lt;sup>1</sup> Closing this account into 4450 assumes the authority will become available at some point.

- III-D. To close adjustments to undelivered orders. (Use adjustment accounts only in year 2 and later.)
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
    - 4801 Undelivered Orders Unpaid (debit or credit)
    - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the budgetary accounting equation will be:

```
4281 Acutal Program Fund Subsidy - Definite - Current - Receivable

+
4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable
+
4283 Interest from Treasury - Receivable
+
4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable
+
4285 Receipts from Liquidating Fund - Receivable
+
4286 Actual Collections from Financing fund - Receivable
+
4287 Other Actual Collections - Receivable
=
4450 Unapportioned Authority
- or -
4650 Expired Authority
+
4801 Undelivered Orders - Unpaid
+
4802 Undelivered Orders - Paid
+
4901 Expended Authority - Unpaid
```

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## Section III

#### **Crosswalks to Key Reports**

This section contains crosswalks from collection accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported.

The report crosswalks illustrated here include the SF-133, "Report on Budget Execution" and the FMS-2108, "Year-End Closing Statement."

Two SF-133 crosswalks are provided:

 $\sqrt{\text{No-year collections}}$  in the first year; and

 $\sqrt{\text{No-year collections}}$  in succeeding years (termed "Year 2 and Later").

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year. All accounts referred to report post-closing balances.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in chapter 1 that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

# Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A			N/A	
2B			N/A	
3A1	E	I/F	4261 Actual Collection of Fees	
	E	I/F	4262 Actual Collections of Loan Principal	
	E	I/F	4263 Actual Collections of Loan Interest	
	E	I/F	4264 Actual Collection of Rent	
	E	I/F	4265 Proceeds from Collateral	
	E	I/F	4266 Other Actual Collections - Non-Federal	
	E	I/F	4271 Program Fund subsidy - Definite - Current - Collected	
	E	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	Е	I/F	4273 Interest from Treasury - Collected	
	E	I/F	4274 Actual Porgram fund Subsidy - Indefinite - Current - Collected	
	E	I/F	4275 Receipts from Liquidating Fund - Collected	
	Е	I/F	4276 Actual Collections from Financing Fund - Collected	

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## Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4277 Other Actual Collections - Federal - Collected	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	E	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	I/F	4285 Receipts from Liquidating Fund - Receivable	
	E	I/F	4286 Actual Collections from Financing Fund - Receivable	
	E	I/F	4287 Other Actual Collections - Receivable	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2	Е	I	4060 Anticipated Collections from Non-Federal Sources	
	Е	I	4070 Anticipated Collections from Federal Sources	
4A			N/A	
4B			N/A	
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	

## Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	Е	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently not Available Pursuant to Public Law	
6F	Е	I	4047 Anticipated Payments to Treasury	
7			CALC (1A1D+2A2B+3A3C+4A4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unapid	Catagory A. Direct
	E-B	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E-B	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E-B	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	Е-В	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n
	E-B	I/F	4802 Undeliverred Orders - Paid	Category B. DirectSub Category 1n
	E-B	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.

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# Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E-B	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport.
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport.
9A1	Е	I	4510 Apportionments - Available	Thru current period
	Е	I	4610 Allotments - Realized Resources	Thru current period
	E	I	4700 Commitments	Thru current period
9A2	E	I	4590 Apportions - Unavailable	
9B			N/A	
9C			N/A	
10A	E	I	4510 Apportionments	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	
11			Calc (8 + 9A9C + 10A100)	Must = Line 7
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
12			N/A	
13			Not Derived from SGL Accounts	
14A	E	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

# Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	E	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	E	F	4285 Receipts from Liquidating Fund - Receivable	
	Е	F	4286 Actual Collections from Financing Fund - Receivable	
	E	F	4287 Other Actual collections - Receivable	
14B1			N/A	
14B2			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	Е	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B	Е	F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	Е	F	4272 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4274 Actual Program Fund Subsidy - Definite - Current - Collected	
	E	F	4275 Receipts from Liquidating fund - Collected	
	E	F	4276 Actual Collections from Financing Fund - Collected	

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# Standard Form 133, Report on Budget Execution Year 1 of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	F	4277 Other Actual Collections - Collected	
	E	F	4261 Actual Collection of Fees	
	E	F	4262 Actual Collections of Loan Principal	
	E	F	4263 Actual Collections of Loan Interest	
	Е	F	4264 Actual Collection of Rent	
	E	F	4265 Proceeds from Collateral	
	E	F	4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14D	

Note: Ending balance means preclosing balance.

Line	Beginning/ Ending	Interim/		Additional Information
Number	Balance	Final	Account Number and Title	Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
2A	В	I/F	4201 Total Actual Resources	
	В	I/F	4281 Actual Program Fund Subsidy - Definite Current - Receivable	
	В	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	В	I/F	4283 Interest From Treasury - Receivable	
	В	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	В	I/F	4285 Receipts from Liquidating Fund - Receivable	
	В	I/F	4286 Actual Collections from Financing Fund - Receivable	
	В	I/F	4287 Other Actual Collections - Receivable (-)	
	В	I/F	4801 Undelivered Orders - Unpaid	
	В	I/F	4802 Undeliverred Orders - Paid	
	В	I/F	4901 Expended Authority - Unpaid	
	E	I/F	4392 Rescissions	Prior-year resources only; Subtracted
2B			N/A	
3A1	Е	I/F	4261 Actual Collection of Fees	

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#### **Collections: Other than Through Reimbursable Work Agreements**

## Standard Form 133, Report on Budget Execution Year 2 and Later of No-year Collections

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4262 Actual Collections of Loan Principal	
	Е	I/F	4263 Actual Collections of Loan Interest	
	Е	I/F	4264 Actual Collection of Rent	
	Е	I/F	4265 Proceeds from Collateral	
	Е	I/F	4266 Other Actual Collections - Non-Federal	
	Е	I/F	4271 Actual Program Fund Subsidy - Definite - Current - Collected	
	Е	I/F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	Е	I/F	4273 Interest from Treasury - Collected	
	Е	I/F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	Е	I/F	4275 Receipts from Liquidating Fund - Collected	
	Е	I/F	4276 Actual Collections from Financing Fund - Collected	
	Е	I/F	4277 Other Actual Collections - Federal - Collected	
3A	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds <sup>1</sup>	
3A2	E	I/F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	

<sup>&</sup>lt;sup>1</sup> Proposed A-34 requirements dictate that account 4971 be reported on line 3A and account 4979 be reported on line 4A. October 1, 1991 requirements were in effect at the time of publication. Under those requirements, both accounts were reported on line 4A.

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	I/F	4283 Interest From Treasury - Receivable	
	Е	I/F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	Е	I/F	4285 Receipts from Liquidating Fund - Receivable	
	Е	I/F	4286 Actual Collections From Financing Fund - Receivable	
	Е	I/F	4287 Other Actual Collections - Receivable	
3B			N/A	
3C2			N/A	
4A	Е	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	Е	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other <sup>1</sup>	
	Е	F	Net Undelivered Orders (4800 - 4870 + 4880)	Year of cancellation of multi-year
4B	Е	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6E	Е	I/F	4396 Authority Permanently Not Available Pursuant to Public Law	

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6F	E	I	4047 Anticipated Payments to Treasury	
6C	E	I/F	4147 Actual Payments to Treasury	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A	E-B	I/F	4801 Undelivered Orders - Unpaid	
	Е-В	I/F	4802 Undelivered Orders - Paid	Catagory A. Direct
	Е-В	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-year Undelivered Orders	Category A. Direct
	Е	I/F	4980 Upward Adjustments of Prior-year Expended Authority	Category A. Direct
8B	Е-В	I/F	4801 Undelivered Orders - Unpaid	Category B. DirectSub Category 1n
	Е-В	I/F	4802 Underlivered Orders - Paid	Category B. DirectSub Category 1n
	Е-В	I/F	4901 Expended Authority - Unpaid	Category B. DirectSub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B. DirectSub Category 1n
	E	I/F	4880 Upward Adjustments of Prior Year Undelivered Orders	Category B. DirectSub Category 1n

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustment of Prior Year Expenseded Authority	Category B. DirectSub Category 1n
8C	E-B	I/F	4801 Undelivered Orders - Unpaid	Not subject to Apport.
	E-B	I/F	4802 Undelivered Orders - Paid	Not subject to Apport.
	E-B	I/F	4901 Expended Authority - Unpaid	Not subject to Apport.
	E	I/F	4902 Expended Authority - Paid	Not subject to Apport.
	E	I/F	4880 Upward Adjustments of Prior Year Undelivered Orders	Not subject to Apport.
	E	I/F	4980 Upward Adjustment of Prior Year Expended Authority	Not subject to Apport.
9A1	Е	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9A2	E	I	4590 Apportioinment - Unavailable	
9B	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			N/A	
10A	E	I	4510 Apportionments - Available	Subsequent quarters
	E	I	4590 Apportioinment - Unavailable	Subsequent periods

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	Е	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	Е	I/F	4450 Unapportioned Authority - Available	Line 10D must equal line 11 of SF-132
	Е	I	4310 Anticipated Recoveries of Prior-year Obligations	For I: Net credit balance; For F: All balances. (Net debit balance; Subtracted.)
	E	I	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7
12	В	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	В	F	4282 Actual Program Fund Subsidy - Indefinite - Permanenet - Receivable	
	В	F	4283 Interest From Treasury - Receivable	
	В	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	В	F	4285 Other Actual Collections - Receivable	
	В	F	4286 Actual Collections from Financing Fund - Receivable	
	В	F	4287 Other Actual Collections - Receivable	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A	Е	F	4281 Actual Program Fund Subsidy - Definite - Current - Receivable	
	Е	F	4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable	
	E	F	4283 Interest From Treasury - Receivable	
	Е	F	4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable	
	Е	F	4285 Receipts from Liquidating Fund - Receivable	
	Е	F	4286 Actual collections from Financing Fund - Receivable	
	Е	F	4287 Other Actual Collections - Receivable	
14B1			N/A	
14B2			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4802 Undelivered Orders - Paid	
	E	F	4902 Expended Authority - Paid	
15B	Е	F	4271 Acutal Program Fund Subsidy - Definite - Current - Collected	

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	F	4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected	
	E	F	4274 Actual Program Fund Subsidy - Indefinite - Current - Collected	
	E	F	4275 Receipts from Liquidating Fund - Collected	
			4276 Actual collections from Finanching Fund - Collected	
			4277 Other Actual Collections - Collected	
			4261 Actual Collections of Fees	
			4262 Actual Collections of Loan Principal	
			4263 Actual Collections of Loan Interest	
			4264 Actuall Collection of Rent	
			4265 Proceeds from Collateral	
			4266 Other Actual Collections	
15			Calc Line 8 - 13 + 14A - 14C - 14D	

CHAPTER IV:

### **Borrowing Authority**

#### Introduction

This chapter covers budgetary accounting for borrowing authority. Included are:

√ Definite borrowing authority, where a specific amount of authority that cannot be exceeded is provided. Authority is recorded at the beginning of the program and carried forward until the authority is (1) rescinded or completely consumed or (2) the program is terminated, whichever comes first. This is normally accounted for through a no-year account; and the authority does not expire, but unused authority must be reapportioned each year; and

√ Indefinite borrowing authority, where the amount of authority is not predetermined and authority is recorded as needed to fund obligations during the life of the program. Although specific amounts may not be stated, legislation may provide a cap on total borrowing outstanding at any one time. This is normally accounted for through a no-year account and the authority is reducd to the amount needed for obligations for the current fiscal year. Indefinite Borrowing Authority does not carry over (except as obligated) and must be requested for each fiscal year.

defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next page.

The first section (pages IV-2 and IV-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (page IV-4) introduces journal entries for definite and indefinite borrowing authority.

Section III (pages IV-5 through IV-14) presents pro forma and closing journal entries for definite borrowing authority, while Section IV (pages IV-15 through IV-19) covers the crosswalks from the accounts to the line items on the SF-133, "Report on Budget Execution" and FMS-2108, "Year End Closing Statement." Section V (pages IV-20 through IV-35) presents the pro forma journal entries as well as closing entries for indefinite borrowing authority. The corresponding crosswalks follow in Section VI (pages IV-36 through IV-47).

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

### **Conceptual Framework**

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be

Net Resources
=
Status of resources

Resources - Contra resources = Status of resources

### Section I

### **Borrowing Resources and Contra Resources**

#### Resources - Unfunded Authority

- 4141 Current-year Borrowing Authority Definite
- 4142 Current-year Borrowing Authority Indefinite
- 4149 Borrowing Authority Carried Forward

#### Contra-Resources - Unfunded Authority

- 4044 Anticipated Reductions
- 4143 Actual Reductions to Borrowing Authority
- 4145 Borrowing Authority Converted to Cash
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law

#### Resources - Funded Authority

- 4148 Resources Realized from Borrowing Authority
- 4201 Total Actual Resources

#### Contra-Resources - Funded Authority

- 4047 Anticipated Payments to Treasury
- 4147 Actual Payments to Treasury
- (Status accounts are shown on the next page.)

### **Borrowing Status Accounts**

#### **Anticipations and Cancellations**

4310 Anticipated Recoveries of Prior-year Obligations

#### **Unapportioned Authority**

4420 Unapportioned Authority - Pending Rescission

4430 Unapportioned Authority - OMB Deferral

4450 Unapportioned Authority - Available

#### Apportionments of Authority

4510 Apportionments - Available - Available

4590 Apportionments - Unavailable

#### Allotments of Authority

4610 Allotments - Realized Resources

#### Commitments of Authority

4700 Commitments

#### Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4870 Downward Adjustments of Prior-year Undelivered Orders

4880 Upward Adjustments of Prior-year Undelivered Orders

#### Expended Authority

4901 Expended Authority - Unpaid

4902 Expended Authority - Paid

4971 Downward Adjustments of Prior-year Expended Authority - Refunds

4979 Downward Adjustments of Prior-year Expended Authority - Other  $\,\,^{-1}$ 

4980 Upward Adjustments of Prior-year Expended Authority

<sup>&</sup>lt;sup>1</sup> Reported as a resource on SF-133.

### Section II

#### Journal Entries

Journal entries for most basic transactions and for closing entries are organized in the following format:

√ Entries to record borrowing authority and establish it as unapportioned or otherwise unavailable; and

 $\sqrt{}$  Entries to record the apportionment of authority and subsequent changes in status; and

√ Closing entries.

The entries are set forth below. Section III (pages IV-5 through IV-14) presents entries for

definite borrowing authority and Section IV (pages IV-15 through IV-19) presents the corresponding crosswalks.

Meanwhile, Section V (pages IV-20 through IV-35) presents entries for indefinite borrowing authority with the corresponding crosswalks listed in Section VI (pages IV-36 through IV-47).

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this document. These transactions are marked with a "P."

### Section III

### **Entries for Definite Borrowing Authority**

- I. Entries to record anticipated and realized definite borrowing authority and establish it as unapportioned or otherwise unavailable
  - I-A. To record definite borrowing authority.
    - ■4141 Current-year Borrowing Authority Realized Definite
      - 4450 Unapportioned Authority-Available
  - I-B. To record the drawing of cash to fund borrowing authority. P
    - ■4148 Resources Realized from Borrowing Authority
      - 4145 Borrowing Authority Converted to Cash
  - I-C. To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)
    - 4450 Unapportioned Authority Available
      - 4395 Authority Unavailable Pursuant to Public Law
  - I-D. To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.
    - 4395 Authority Unavailable Pursuant to Public Law
      - 4450 Unapportioned Authority Available

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<sup>&</sup>lt;sup>1</sup> Borrowing authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

- I-E. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A).
  - 4450 Unapportioned Authority Available
    - 4420 Unapportioned Authority Pending Rescission
- I-F. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available
- I-G. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-H. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- 1-1. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions
- I-J. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions

- I-K. To record anticipated downward adjustments of prior-year undelivered orders or expended authority. (P for expended authority only)
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4450 Unapportioned Authority Available
- I-L. *To record anticipated reductions to borrowing authority.* 
  - 4450 Unapportioned Authority Available
    - 4044 Anticipated Reductions to Borrowing Authority
- I-M. To record reductions to borrowing authority that were anticipated.
  - 4044 Anticipated Reductions to Borrowing Authority.
    - 4143 Actual Reductions to Borrowing Authority
- I-N. To record reductions to borrowing authority not anticipated.
  - 4450 Unapportioned Authority Available
    - 4143 Actual Reductions to Borrowing Authority

#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)
    - 4450 Unapportioned Authority Available

IV-8

<sup>&</sup>lt;sup>1</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

- 4510 Apportionments Available
- A-2. To record an allotment of apportioned authority. (To decrease the allotment, reverse this entry.)
  - 4510 Apportionments Available
    - 4610 Allotments Realized Resources
- A-3. To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)
  - 4610 Allotments Realized Resources
    - 4700 Commitments
- II-B. To record changes in status for current-year undelivered orders and expended authority:
  - B-1. To record an undelivered order for authority not previously committed.
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
  - B-2. To record an undelivered order for authority previously committed where:
    - a. The undelivered order is the same amount as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - b. The undelivered order is less than the commitment.
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
    - c. The undelivered order is more than the commitment.
      - 4610 Allotments Realized Resources
      - 4700 Commitments

- 4801 Undelivered Orders Unpaid
- B-3. To record expended authority committed with no undelivered order where:
  - a. The expended amount is the same as the commitment.
    - 4700 Commitments
      - 4902 Expended Authority Paid
  - b. The expended amount is less than the commitment. P
    - 4700 Commitments
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - c. The expended amount is more than the commitment.
    - 4700 Commitments
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
- B-4. *To record expended authority with an undelivered order where:* 
  - a. The expended amount is the same amount as the undelivered order.P
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - b. The expended amount is less than the undelivered order.P
    - 4801 Undelivered Orders Unpaid
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

- c. The expended amount is more than the undelivered order.P
  - 4801 Undelivered Orders Unpaid
  - 4610 Allotments Realized Resources
    - 4902 Expended Authority Paid
- II-C. Entries for prior-year undelivered orders and expended authority (Normally, make entry I-K to anticipate downward adjustments of authority.)
  - C-1. To record expended authority with an undelivered order where:
    - a. The expended amount is the same as the undelivered order.P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount is less than the undelivered order, and:
      - 1. The downward adjustment was anticipated. P
        - 4801 Undelivered Orders Unpaid
          - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations
- 2. The downward adjustment was unanticipated. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations

- 3. The expended amount is more than the undelivered order. P
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4610 Allotments Realized Resources
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
- C-2. To record a downward adjustment of prior-year expended authority that:
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was anticipated, and the adjustment is more than the balance of the anticipated resource. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations

- c. Was not anticipated.P
  - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority Other
    - 4310 Anticipated Recoveries of Prior-year Obligations
- C-3. To record an upward adjustment of prior-year expended authority.
  - 4610 Allotments Realized Resources
    - 4980 Upward Adjustments of Prior-year Expended Authority

#### III. Closing entries

- III-A. To record consolidation:
  - A-1. Of actual net funded resources.
    - 4201 Total Actual Resources
      - 4148 Resources Realized from Borrowing Authority

- A-2. Of actual net unfunded resources.
  - 4143 Actual Reductions to Borrowing Authority
  - 4145 Borrowing Authority Converted to Cash
  - 4149 Borrowing Authority Carried Forward (debit or credit)
  - 4392 Rescissions
  - 4395 Authority Unavailable Pursuant to Public Law
    - 4141 Current-year Borrowing Authority Definite
- III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)
  - 4044 Anticipated Reductions to Borrowing Authority
  - 4395 Authority Unavailable Pursuant to Public Law <sup>2</sup>
  - 4420 Unapportioned Authority Pending Rescission
  - 4430 Unapportioned Authority OMB Deferral
  - 4510 Apportionments Available
  - 4610 Allotments Realized Resources
  - 4700 Commitments
    - 4310 Anticipated Recoveries of Prior-year Obligations (debit or credit)
    - 4450 Unapportioned Authority Available (debit or credit)

-

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

<sup>&</sup>lt;sup>2</sup> Closing this account into unapportioned authority assumes the authority will become available at some point.

- III-C. To close expended authority and related adjustments. (Use adjustment accounts in year 2 and later.)
  - 4902 Expended Authority (debit or credit) Paid
  - 4980 Upward Adjustments of Prior-year Expended Authority
    - 4201 Total Actual Resources
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
- III-D. To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)
  - 4801 Undelivered Orders (debit or credit) Unpaid
  - 4880 Upward Adjustments to Prior-year Undelivered Orders
    - 4870 Downward Adjustments to Prior-year Undelivered Orders

At this point the budgetary accounting equation would be:

4149 Borrowing Authority Carried Forward + 4201 Total Actual Resources

=
4801 Undelivered Orders - Unpaid
+
4450 Unapportioned Authority - Available
+
4802 Undelivered Orders - Paid
+
4901 Expended Authority - Unpaid

### Section IV

## Definite Borrowing Authority: Crosswalks to Key Reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-End Closing Statement."

Two SF-133 crosswalks are provided:

 $\sqrt{}$  No-year borrowing authority - definite for the first year; and

 $\sqrt{}$  No-year borrowing authority - definite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the

year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

Note: Ending balance means preclosing balance.

Line	Beginning/ Ending	Interim/	Account Number and Title	Additional Information
Number	Balance	Final	Account Number and Title	Required
1A			N/A	
1B	E	I/F	4141 Current-Year Borrowing Authority Realized - Definite	
	Е	I/F	4392 Rescissions	
1C			N/A	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
4C			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8A	Е	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Paid	Category A. Direct
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B Direct Sub Category 1n
	E	I/F	4802 Undelivered Orders - Paid	Category B Direct Sub Category 1n
	E	I/F	4901 Expended Authority - Unpaid	Category B Direct Sub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B Direct Sub Category 1n
8C	E	I/F	4801 Undeliverred Orders - Unpaid	Not Subject to Apport.
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.
	E	I/F	4901 Expended Authority - Paid	Not Subject to Apport.
	E	I/F	4902 Expended Authority - Available	Not Subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Reliazed Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	Е	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9C			Used Only with Prior OMB Approval	•
10A	Е	I	4510 Apportionments - Available	Subsequent periods
	Е	I	4590 Apportioinments - Unavailable	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4220 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7 of SF-132
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	I/F	4801 Undelivered Orders - Unpaid	Annual
14D	Е	I/F	4901 Expended Authority - Unpaid	Annual
15A	Е	I/F	4802 Undelivered Orders - Paid	Annual
	Е	I/F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			Calc Line 8 - 13 - 14C - 14D	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	·
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	В	I/F	4201 Total Actual Resources	
	E	I/F	4392 Recissions	Prior-Year Authority Only
	В	I/F	4801 Undelivered Orders - Unpaid	Subraction
	В	I/F	4802 Undelivered Orders - Paid	Subtraction
	В	I/F	4901 Expended Authority - Unpaid	Subtraction
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Dalatice	ГШа		Required
4C			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	Е	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4143 Actual Reductions to Borrowing Authority	
6E	Е	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	Е	I	4044 Anticipated Reductions to Borrowing Authority	
	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A	Е	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	Е	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	Е	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1N

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1N
			4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1N
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	Е	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	Е	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	Е	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	Е	I	4610 Allotments - Realized Resources	Thru Current Period
	Е	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	Category B to date
	Е	I	4610 Allotments - Realized Resources	Category B

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I	4700 Commitments	Category B
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	Е	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	Must = line 11 of SF-132
	E	I/F	4630 Funds Not Available For Commitment/Obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undelivered Orders - Unpaid	Annual
14D	Е	F	4901 Expended Authority - Unpaid	Annual
15A	Е	F	4802 Undelivered Orders - Paid	Annual
	Е	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC (8 - 13 - 14C - 14D)	

# FMS Form 2108, Year-end Closing Statement Definite Borrowing Authority

Note: Ending balance means preclosing balance.

	Ending/ Post-			
Column closing Number Balance		Account Number and Title		
1		N/A		
2		Provided by Treasury, in subsequent years		
		Also equals:		
	В	4149 Borrowing Authority Carried Forward		
3	E	4141 Current-year Borrowing Authority Realized - Definite		
	E	4143 Actual Reductions to Borrowing Authority		
	E	4392 Rescissions		
4	E	4145 Borrowing Authority Converted to Cash		
5		N/A		
6		Calculated as columns $2 \pm 3-4 = 6$ :		
		Also equals:		
	P	4149 Borrowing Authority Carried Forward		
7		N/A		
8		N/A		
9	P	4801 Undelivered Orders - Unpaid		
10		N/A		
11	E	4420 Unapportioned Authority - Pending Rescission		
	E	4430 Unapportioned Authority - OMB Deferral		
	P	4450 Unapportioned Authority - Available		
		CALC (6+7+8 = 9+10+11)		

### Section V

### **Entries for Indefinite Borrowing Authority**

- I. Entries to record anticipated and realized indefinite borrowing authority and establish it as unapportioned or otherwise unavailable
  - I-A. *To record the borrowing authority.* 
    - ■4142 CY Borrowing Authority Indefinite
      - 4450 Unapportioned Authority Available
  - I-B. To record the drawing of cash to fund borrowing authority.<sup>1</sup> P
    - 4148 Resources Realized from Borrowing Authority
      - 4145 Borrowing Authority Converted to Cash
  - I-C. To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)
    - 4450 Unapportioned Authority Available
      - 4395 Authority Unavailable Pursuant to Public Law
  - I-D. To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.
    - 4395 Authority Unavailable Pursuant to Public Law
      - 4450 Unapportioned Authority Available

-

<sup>&</sup>lt;sup>1</sup> Borrowing authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

- I-E. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4420 Unapportioned Authority Pending Rescission
- I-F. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available
- I-G. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-H. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- 1-1. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions
- I-J. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions

#### **Budgetary Accounting**

- I-K. To record anticipated downward adjustments (recoveries) of prior-year obligations. A reduction to borrowing authority as a result of a downward adjustment would only apply if the agency is not getting any new borrowing authority. In an on-going program the unused borrowing authority would net against borrowing authority needed to make new obligations.
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4044 Anticipated Reductions to Borrowing Authority
- I-L. To realize reductions to borrowing authority.
  - 4044 Anticipated Reductions to Borrowing Authority
    - 4143 Actual Reductions to Borrowing Authority
- I-M. To record anticipated payments to Treasury as a result of a downward adjustment (refund) of prior-year expended authority.
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4047 Anticipated Payments to Treasury
- I-N. To record realization of anticipated payments to Treasury.
  - 4047 Anticipated Payments to Treasury
    - 4147 Actual Payments to Treasury

#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record the appropriationment of authority and subsequent changes in status:
    - 4450 Unapportioned Authority Available
      - 4510 Apportionments Available
  - A-2. *To record an allotment of authority.* 
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources

- A-3. *To record a commitment.* 
  - 4610 Allotments Realized Resources
    - 4700 Commitments
- II-B. Entries for current-year undelivered orders and expended authority:
  - B-1. To record an undelivered order for authority not previously committed:
    - a. To record the undelivered order.
      - 4510 Apportionments Available
        - 4801 Undelivered Orders Unpaid
  - B-2. To record an undelivered order for authority previously committed where:
    - a. The undelivered order is the same amount as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - b. The undelivered order is less than the commitment.
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
    - c. The undelivered order is more than the commitment:
      - 4700 Commitments
      - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid

- B-3. To record expended authority committed with no undelivered order where:
  - a. The expended amount is the same amount as the commitment:
    - 1. To record expended authority. P
      - 4700 Commitments
        - 4902 Expended Authority Paid
    - 2. To fund the borrowing authority. P
      - 4148 Resources Realized from Borrowing Authority
        - 4145 Borrowing Authority Converted to Cash
  - b. The expended amount is less than the commitment:
    - 1. To record expended authority. P
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4902 Expended Authority Paid
    - 2. To fund the borrowing authority. P
      - 4148 Resources Realized from Borrowing Authority
        - 4145 Borrowing Authority Converted to Cash
  - c. The expended amount is more than the commitment:
    - 1. To record the expended authority. P
      - 4610 Allotments Realized Resources
      - 4700 Commitments
        - 4902 Expended Authority Paid

- 2. To fund the borrowing authority. P
  - 4148 Resources Realized from Borrowing Authority
    - 4145 Borrowing Authority Converted to Cash
- B-4. To record expended authority with an undelivered order where:
  - a. The expended amount is the same as the undelivered order:
    - 1. To record expended authority. P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Unpaid
    - 2. To fund the borrowing authority. P
      - 4148 Resources Realized from Borrowing Authority
        - 4145 Borrowing Authority Converted to Cash
  - b. The expended authority is less than the undelivered order:
    - 1. To record expended authority in the new amount. P
      - 4801 Undelivered Orders Unpaid
        - 4610 Allotments Realized Resources
        - 4902 Expended Authority Paid
    - 2. To fund the borrowing authority. P
      - 4148 Resources Realized from Borrowing Authority
        - 4145 Borrowing Authority Converted to Cash

- c. The expended authority is more than the undelivered order:
  - 1. To record the expended authority. P
    - 4610 Allotments Realized Resources
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - 2. To fund the borrowing authority. P
    - 4148 Resources Realized from Borrowing Authority
      - 4145 Borrowing Authority Converted to Cash
- II-C. Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-L or I-N to anticipate downward adjustments of authority.)
  - **C-1**. *To record expended authority with an undelivered order where:* 
    - a. The expended amount is the same as the undelivered order.
      - ■4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount is less than the undelivered order, and:
      - 1. The downward adjustment was anticipated:
        - a. To expend the authority in the new amount. P
          - 4801 Undelivered Orders Unpaid
            - 4902 Expended Authority Paid
          - b. To record the anticipated downward adjustment.
            - 4870 Downward Adjustments of Prior-year Undelivered Orders
              - 4310 Anticipated Recoveries of Prior-year Obligations

- **c.** To fund authority for the amount expended.
  - ■4148 Resources Realized from Borrowing Authority
    - 4145 Borrowing Authority Converted to Cash
- c. The downward adjustment was anticipated. The adjustment is more than the balance of the anticipated recovery. [Make all entries in 1 above, except replace b. with entry below. For entries c. and d., use the portion of the adjustment that was anticipated.]
  - 4870 Downward Adjustments of Prior-year Undelivered Orders
    - 4143 Actual Reductions to Borrowing Authority
    - 4310 Anticipated Recoveries of Prior-year Obligations
- d. The downward adjustment was unanticipated:
  - 1. *To expend the authority*. P
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - 2. To record an unanticipated downward adjustment of obligations.
    - 4870 Downward Adjustments of Prior-year Undelivered Orders
      - 4143 Actual Reductions to Borrowing Authority <sup>1</sup>
  - 3. To fund authority for amount expended. P
    - 4148 Resources Realized from Borrowing Authority
      - 4145 Borrowing Authority Converted to Cash

<sup>&</sup>lt;sup>1</sup> Any indefinite borrowing authority not obligated must be withdrawn. Some agencies net the returned authority against authority needed for new obligations.

- e. The expended amount is more than the undelivered order:
  - 1. To record the upward adjustment and expend the authority. P
    - 4610 Allotments Realized Resources
      - 4880 Upward Adjustments of Prior-year Undelivered Orders

(and)

- 4801 Undelivered Orders Unpaid
  - 4902 Expended Authority Paid
- 2. To fund borrowing authority for the amount expended. P
  - 4148 Resources Realized from Borrowing Authority
    - 4145 Borrowing Authority Converted to Cash
- **C-2**. *To record a downward adjustment of prior-year expended authority that:* 
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was anticipated and the adjustment is more than the balance of the anticipated resource: (Some agencies may credit the entire amount to the anticipated account. Report a credit balance of the account on line 10d of the SF-133.)
    - 1. To record the adjustment. P
      - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
      - 4979 Downward Adjustments of Prior-year Expended Authority Other
        - 4310 Anticipated Recoveries of Prior-year Obligations

- 2. To change the status from apportioned to allotted for the amount of the credit balance in the anticipated account in above entry.
  - 4510 Apportionments Available
    - 4610 Allotments Realized Resources
- c. Was not anticipated. P
  - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority Other
    - 4310 Anticipated Recoveries of Prior-year Obligations
- **C-3**. *To record an upward adjustment to prior-year expended authority:* 
  - a. To record an upward adjustment. P
    - 4610 Allotments Realized Resources
      - 4980 Upward Adjustments of Prior-year Expended Authority
  - b. To fund borrowing authority for amount of adjustment. P
    - 4148 Resources Realized from Borrowing Authority
      - 4145 Borrowing Authority Converted to Cash

### III. Closing entries

- III-A. To record consolidation of:
  - A-1. Actual net funded resources.
    - 4147 Actual Payments to Treasury
    - 4201 Total Actual Resources
      - 4148 Resources Realized from Borrowing Authority
  - A-2. Actual net unfunded resources.

- 4143 Actual Reductions to Borrowing Authority
- ■4145 Borrowing Authority Converted to Cash
- 4149 Borrowing Authority Carried Forward (debit or credit) (to the extent needed for obligations).
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law
  - 4142 Current-year Borrowing Authority Realized Indefinite
- III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)
  - 4044 Anticipated Reductions to Borrowing Authority
  - 4047 Anticipated Payments to Treasury
  - 4395 Authority Unavailable Pursuant to Public Law
  - 4420 Unapportioned Authority Pending Rescission
  - 4430 Unapportioned Authority OMB Deferral
  - 4510 Apportionments Available
  - 4700 Commitments
    - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4450 Unapportioned Authority Available (debit or credit)

.

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes that the authority is permanently unavailable.

<sup>&</sup>lt;sup>2</sup> Closing this account into 4450 assumes the authority will become available at some point.

- III-C. To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)
  - 4902 Expended Authority (debit or credit) Paid
  - 4980 Upward Adjustments of Prior-year Expended Authority
    - 4201 Total Actual Resources
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
- III-D. To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)
  - 4801 Undelivered Orders (debit or credit ) Unpaid
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
    - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the accounting equation would be:

4149 Borrowing Authority Carried Forward + 4201 Total Actual Resources

=
4801 Undelivered Orders - Unpaid
+
4802 Undelivered Orders - Paid
+
4901 Expended Authority - Unpaid

## Section VI

## Indefinite Borrowing Authority: Crosswalks to Key Reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported.

The reports illustrated here include the SF-133, "Report on Budget Execution" and the FMS-2108, "Year-End Closing Statement."

Two SF-133 crosswalks are provided:

 $\sqrt{}$  No-year Borrowing authority - indefinite for the first year; and

 $\sqrt{}$  No-year borrowing authority - indefinite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I, that because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B	Е	I/F	4142 Current-Year Borrowing Authority Realized - Indefinite	
	E	I/F	4392 Rescissions	
1C			N/A	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6E	Е	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	Е	I	4047 Anticipated Payments to Treasury	

## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
7			CALC (1A1D + 2A2B + 3A3C + 4A4C + 5 + 6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1n
	Е	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1n
	Е	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1n
	Е	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1n
8C	Е	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	Е	I/F	4802 Undeliverred Orders - Paid	Not Subject to Apport
	Е	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	Е	I/F	4902 Expended Authority - Paid	Not Subject to Apport
9A1	Е	I	4510 Apportionments - Available	Thru Current Period
	Е	I	4610 Allotments - Realized Resources	Thru Current Period
	Е	I	4700 Commitments	Thru Current Period

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## Standard Form 133, Report on Budget Execution Year 1 of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
9A2	Е	I	4590 Apportionments - Unavailable	Antic. Unavail.Thru Current Period
9B	Е	I	4620 Other Funds Available	
9C			Used Only With Prior OMB Approval	
10A	Е	I	4510 Appportionments - Available	Subsequent Periods
	Е	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	Е	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	Е	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A9C + 10A10E)	Must = Line 7
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undelivered Orders - Unpaid	Annual
14D	Е	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	Е	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

## **Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority**

Note: Ending balance means preclosing balance.

Line	Beginning/ Ending	Interim/		Additional Information
Number	Balance	Final	Account Number and Title	Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	В	I/F	4201 Total Acutal Resources	Added
	E	I/F	4392 Rescissions	Prior-Year Authority Only; Subtracted
	В	I/F	4149 Borrowing Authority Carried Forward	Added
	В	I/F	4801 Undelivered Orders - Unpaid	Subtraction
	В	I/F	4901 Expended Authority - Unpaid	Subtraction
2B			N/A	
3A1	Е	I/F	4971 Downward Adjustments of Prior- Year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A	Е	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	Е	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4143 Actual Reductions toBorrowing Authority	
6E	Е	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4044 Anticipated Reductions to Borrowing Authority	
	E	I/F	4047 Anticipated Reductions to Borrowing Authority	
7			CALC (1A1D + 2A2B + 3A 3C + 4A4C + 5 + 6)	Must = line 11
8A	Е	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	Е	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct

## **Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority**

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1N
	Е	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1N
	Е	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1N
	Е	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1N
8C	Е	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	Е	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	Е	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	Е	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period

## Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods
10B	E	Ι	4430 Unapportioned Authority OMB Approval	
10C	E	I	4420 Unapportioned Authority Pending Rescission	
10D	Е	I/F	4450 Unapportioined Authority	
	Е	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A9C + 10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undeliverred Orders - Unpaid	Annual
14D	Е	F	4901 Expended Authority - Unpaid	Annual
15A	Е	F	4802 Undeliverd Orders - Paid	Annual

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## **Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Borrowing Authority**

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

## FMS Form 2108, Year-end Closing Statement Indefinite Borrowing Authority

Note: Ending balance means preclosing balance.

Column	Ending/ Post- closing	
Number	Balance	Account Number and Title
1		N/A
2		Provided by Treasury in year 2 and later
		Also = 4139 Contract Authority Carried Forward
3	Е	4142 Current-year Borrowing Authority Realized - Indefinite
4	Е	4145 Borrowing Authority Converted to Cash
5	Е	4143 Actual Reductions to Borrowing Authority
	Е	4392 Rescissions
6		Calculated as columns 2±3-4=6, also equals:
		Also equals:
	P	4149 Borrowing Authority Carried Forward
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11		Should equal zero
		CALC as (6+7+8=9+10+11)

CHAPTER V:

## **Contract Authority**

#### Introduction

This chapter covers budgetary accounting for contract authority. Included are:

√ Definite contract authority, where a specific amount of authority that cannot be exceeded is provided. Authority is realized at the beginning of the program and carried forward until (1) the authority is rescinded or completely consumed or (2) the program is terminated, whichever comes first. This is a no-year account and the authority does not expire, but unused authority must be reapportioned each year; and

√ Indefinite contract authority, where the amount of authority is not predetermined and authority is available as needed to cover specified payments in amounts equal to the amount of obligations incurred. This is normally accounted for through a no-year account and the authority does not expire, but

unused authority must be reapportioned each year.

The first section (pages V-2 and V-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (page V-4) introduces journal entries for definite and indefinite contract authority.

Section III (pages V-5 through V-14) presents pro forma and closing journal entries for definite borrowing authority, while Section IV (pages V-15 through V-21) covers the crosswalks from the accounts to the line items on the SF-133, "Report on Budget Execution" and the FMS 2108, "Year-end Closing Statement." Section V (pages V-22 through V-39) presents the pro forma journal entries as well as closing entries for indefinite borrowing authority. The corresponding crosswalks follow in Section V (pages V-40 through V-46).

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

## **Conceptual Framework**

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next page.

Net resources
=
Status of resources

Resources - Contra resources = Status of resources

## Section I

## **Contract Authority Resources and Contra Resources**

#### Resources - Unfunded Authority

- 4032 Anticipated Contract Authority
- 4131 Current-year Contract Authority Realized Definite
- 4132 Current-year Contract Authority Realized Indefinite
- 4139 Contract Authority Carried Forward

#### Contra-Resources - Unfunded Authority

- 4034 Anticipated Reductions to Contract Authority
- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law

### Resources - Funded Authority

- 4138 Resources Realized from Contract Authority
- 4201 Total Actual Resources

### Contra-Resources - Funded Authority

- 4047 Anticipated Payments to Treasury
- 4147 Actual Payments to Treasury

(Status accounts are shown on the next page.)

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### **Contract Authority Status Accounts**

#### **Anticipations and Cancellations**

4310 Anticipated Recoveries of Prior-year Obligations

#### **Unapportioned Authority**

```
4420 Unapportioned Authority - Pending Rescission
```

4430 Unapportioned Authority - OMB Deferral

4450 Unapportioned Authority - Available

#### Apportionments of Authority

4510 Apportionments - Available

#### Allotments of Authority

4610 Allotments - Realized Resources

### Commitments of Authority

4700 Commitments

### **Undelivered Orders Placed Against Authority**

```
4801 Undelivered Orders - Unpaid
```

4870 Downward Adjustments of Prior-year Undelivered Orders

4880 Upward Adjustments of Prior-year Undelivered Orders

### Expended Authority

```
4901 Expended Authority - Unpaid
```

<sup>4802</sup> Undelivered Orders - Paid

<sup>4902</sup> Expended Authority - Paid

<sup>4971</sup> Downward Adjustments of Prior-year Expended Authority - Refunds

<sup>4979</sup> Downward Adjustments of Prior-year Expended Authority - Other

<sup>4980</sup> Upward Adjustments of Prior-year Obligations <sup>1</sup>

<sup>&</sup>lt;sup>1</sup> Reported as a resrouce on SF-133.

## Section II

### **Journal Entries**

Journal entries for most basic transactions and for closing entries are organized in the following format:

 $\sqrt{}$  Entries to record anticipated and realized contract authority and establish it as unapportioned or otherwise unavailable;

 $\sqrt{}$  Entries to record changes in status; and

√ Closing entries.

The entries are set forth below.

Section III (pages V-5 through V-14) presents entries for definite contract authority and Section IV (pages V-15 through 21) presents the corresponding crosswalks.

Meanwhile, Section V (pages V-22 through V-39) presents entries for indefinite contract authority with the corresponding crosswalks listed in Section VI (pages V-40 through V-46).

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this document. These transactions are marked with a " P."

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## Section III

### **Entries for Definite Contract Authority**

- I. Entries to record anticipated and realized definite contract authority and establish it as unapportioned or otherwise unavailable
  - I-A. To record the realization of definite contract authority.
    - 4131 Current-year Contract Authority Realized Definite
      - 4450 Unapportioned Authority Available
  - I-B. To record the receipt of cash to fund contract authority.
    - ■4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash
  - I-C. To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)
    - 4450 Unapportioned Authority Available
      - 4395 Authority Unavailable Pursuant to Public Law
  - I-D. To record subsequent availability of a resource recorded as unavailable pursuant to public law.
    - 4395 Authority Unavailable Pursuant to Public Law
      - 4450 Unapportioned Authority Available
  - I-E. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)
    - 4450 Unapportioned Authority Available
      - 4420 Unapportioned Authority Pending Rescission

- I-F. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available
- I-G. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-H. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- 1-1. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions
- I-J. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions
- I-K. To record anticipated downward adjustments of prior-year undelivered orders or expended authority. ( P for expended authority only)
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4450 Unapportioned Authority Available

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<sup>&</sup>lt;sup>1</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

- I-L. *To record anticipated reductions to contract authority.* 
  - 4450 Unapportioned Authority Available
    - 4034 Anticipated Reductions to Contract Authority
- I-M. To record reductions to contract authority that were anticipated.
  - 4034 Anticipated Reductions to Contract Authority
    - 4133 Actual Reductions to Contract Authority
- I-N. To record reductions to contract authority not anticipated.
  - 4450 Unapportioned Authority Available
    - 4133 Actual Reductions to Contract Authority

#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)
    - 4450 Unapportioned Authority Available
      - 4510 Apportionments Available
  - A-2. To record an allotment of apportioned authority. (To decrease the allotment, reverse this entry.)
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - A-3. To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)
    - 4610 Allotments Realized Resources
      - 4700 Commitments

- A-4. To record changes in status for current-year undelivered orders and expended authority:
  - a. To record an undelivered order for authority not previously committed.
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
  - b. To record an undelivered order for authority previously committed where:
    - 1. The undelivered order is the same amount as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - 2. The undelivered order is less than the commitment.
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
    - 3. The undelivered order is more than the commitment.
      - 4700 Commitments
      - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
  - c. To record expended authority committed with no undelivered order where:
    - 1. The expended amount is the same as the commitment.
      - 4700 Commitments
        - 4902 Expended Authority Paid

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- 2. The expended amount is less than the commitment.
  - 4700 Commitments
    - 4610 Allotments Realized Resources
    - 4902 Expended Authority Paid
- 3. The expended amount is more than the commitment.
  - 4700 Commitments
  - 4610 Allotments Realized Resources
    - 4902 Expended Authority Paid
- d. To record expended authority with an undelivered order where:
  - 1. The expended amount is the same as the undelivered order.
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - 2. The expended amount is less than the undelivered order. P
    - 4801 Undelivered Orders Unpaid
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - 3. The expended amount is more than the undelivered order.
    - 4801 Undelivered Orders Unpaid
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid

#### **Budgetary Accounting**

- II-B. Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-K to anticipate downward adjustments of authority.)
  - B-1. *To record expended authority with an undelivered order where:* 
    - a. The expended amount is the same as the undelivered order.
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. The expended amount is less than the undelivered order, and:
      - 1. The downward adjustment was anticipated.
        - 4801 Undelivered Orders Unpaid
          - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations
- 2. The downward adjustment was unanticipated.
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4870 Downward Adjustments of Prior-year Undelivered Orders
  - 4310 Anticipated Recoveries of Prior-year Obligations

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- c. The expended amount is more than the undelivered order.
  - 4801 Undelivered Orders Unpaid
    - 4902 Expended Authority Paid

(and)

- 4610 Allotments Realized Resources
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
- B-2. To record a downward adjustment of prior-year expended authority that:
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was anticipated and the adjustment is more than the balance of the anticipated resource. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
      - 4310 Anticipated Recoveries of Prior-year Obligations

- c. Was not anticipated. P
  - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority Other
    - 4310 Anticipated Recoveries of Prior-year Obligations
- B-3. To record an upward adjustment of prior-year expended authority.
  - 4610 Allotments Realized Resources
    - 4980 Upward Adjustments of Prior-year Expended Authority

### III. Closing entries

- III-A. To record consolidation:
  - A-1. Of actual net funded resources.
    - 4201 Total Actual Resources
      - 4138 Resources Realized from Contract Authority

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#### A-2. Of actual net unfunded resources.

- ■4133 Actual Reductions to Contract Authority
- ■4135 Contract Authority Converted to Cash
- 4139 Contract Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law
  - 4131 Current-year Contract Authority Realized Definite
- III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)
  - 4034 Anticipated Reductions to Contract Authority
  - 4395 Authority Unavailable Pursuant to Public Law
  - 4420 Unapportioned Authority Pending Rescission
  - 4430 Unapportioned Authority OMB Deferral
  - 4510 Apportionments Available
  - 4610 Allotments-Realized Resources
  - 4700 Commitments <sup>3</sup>
    - 4310 Anticipated Recoveries of Prior-year Obligations (debit or credit)
    - 4450 Unapportioned Authority Available (debit or credit)

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

<sup>&</sup>lt;sup>2</sup> Closing this account into unapportioned authority assumes the authority will become available at some point.

<sup>&</sup>lt;sup>3</sup> In some cases, agencies may hold resources to fill commitments. In that case, do not close the commitments account.

- III-C. To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)
  - 4902 Expended Authority Paid (debit or credit)
  - 4980 Upward Adjustments of Prior-year Expended Authority
    - 4201 Total Actual Resources
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
- III-D. To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)
  - 4801 Undelivered Orders Unpaid (debit or credit)
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
    - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the budgetary accounting equation would be:

4139 Contract Authority Carried Forward

+
4201 Total Actual Resources
=
4801 Undelivered Orders - Unpaid
+
4450 Unapportioned Authority - Available
+
4802 Undeliverd Orders - Paid
+
4901 Expended Authority - Unpaid

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## Section IV

# Definite Contract Authority: Crosswalks to key reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-end Closing Statement."

Two SF-133 crosswalks are provided:

 $\ensuremath{\sqrt{}}$  No-year contract authority - definite for the first year; and

 $\sqrt{\mbox{ No-year contract authority - definite for subsequent years.}}$ 

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that, because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

# Standard Form 133, Report on Budget Execution Year 1 of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line	Beginning/ Ending Balance	Interim/	Account Number and Title	Additional Information
Number	Balance	Final		Required
1A			N/A	
1B			N/A	
1C	E	I/F	4131 Current-year Contract Authority Realized - Definite	
	Е	I/F	4392 Rescissions	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	E	I/F	4395 Authority Unavailable Pursuant to Public Law	
6C	Е	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contact Authority	

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Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6E	E	I/F	4396 Authority Permanenetly Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to Contract Authority	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Paid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B Direct Sub Category 1n
	E	I/F	4802 Undelivered Orders - Paid	Category B Direct Sub Category 1n
	E	I/F	4901 Expended Authority - Unpaid	Category B Direct Sub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B Direct Sub Category 1n
8C	E	I/F	4801 Undeliverred Orders - Unpaid	Not Subject to Apport.
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4901 Expended Authority - Paid	Not Subject to Apport.
	Е	I/F	4902 Expended Authority - Available	Not Subject to Apport.
9A1	Е	I	4510 Apportionments - Available	Thru Current Period
	Е	I	4610 Allotments - Reliazed Resources	Thru Current Period
	Е	I	4700 Commitments	Thru Current Period
9A2	Е	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	Е	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	Е	I	4510 Apportionments - Available	Subsequent periods
	Е	I	4590 Apportioinments - Unavailable	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4220 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A9C+10A10E)	Must = line 7 of SF-132

V-18 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	I/F	4801 Undelivered Orders - Unpaid	Annual
14D	Е	I/F	4901 Expended Authority - Unpaid	Annual
15A	Е	I/F	4802 Undelivered Orders - Paid	Annual
	Е	I/F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			Calc Line 8 - 13 - 14C - 14D	

Note: Ending balance means preclosing balance.

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Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	В	I/F	4201 Total Actual Resources	Added
	E	I/F	4392 Rescissions	Prior-year authority only; Subtracted
	В	I/F	4139 Contract Authority Carried Forward	Added
	В	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	В	I/F	4802 Undelivered Orders - Paid	Subtracted
	В	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A1	Е	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	

V-20 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable Persuant to Persuant to Public Law	
6C	Е	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contract Authority	
	E	I	4034 Anticipated Reductions to Contract Authority	
6F	Е	I	4047 Anticipated Payments to Treasury	
7			CALC (1A1D+2A2B+3A 3C+4A4C+5+6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	Е	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1N
			4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1N
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport

V-22 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	Е	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
	Е	I	4610 Allotments - Realized Resources	
	Е	I	4700 Commitments	
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	Е	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	Е	I/F	4450 Unapportioned Authority - Available	Must = line 11 of SF-132
	E	I/F	4630 Funds Not Available For Commitment/Obligation	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
11			CALC (8+9A9C+10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC (8 - 13 - 14C - 14D)	

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## FMS 2108, Year-end Closing Statement Definite Contract Authority

Note: Ending balance means preclosing balance.

Column	Ending/ Post Closing	
Number	Balance	Account Number and Title
1		N/A
2		Provided by Treasury, in subsequent years
		Also equals:
	В	4139 Contract Authority Carried Forward
3	Е	4131 Current-year Contract Authority Realized - Definite
4	E	4135 Contract Authority Converted to Cash
5	E	4133 Actual Reductions to Contract Authority
	E	4392 Rescissions
6		Calculated as columns $2 \pm 3 - 4 = 6$ :
		Also equals:
	P	4139 Contract Authority Carried Forward
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11	E	4420 Unapportioned Authority - Pending Rescission
	E	4430 Unapportioned Authority - OMB Deferral
	P	4450 Unapportioned Authority - Available
		Also calculated as $(6+7+8=9+10+11)$

### Section V

### **Entries for Indefinite Contract Authority**

- I. Entries to record anticipated and realized indefinite contract authority and establish it as unapportioned or otherwise unavailable
  - **I-A**. *To record the anticipation of contract authority.* 
    - 4032 Anticipated Contract Authority
      - 4450 Unapportioned Authority Available
  - I-B. To record the realization of anticipated contract authority. (In some cases indefinite contract authority might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority Available.)
    - 4132 Current-year Contract Authority Realized-Indefinite
      - 4032 Anticipated Contract Authority
  - I-C. To record the receipt of cash to fund contract authority!
    - ■4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash
  - I-D. To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)
    - 4450 Unapportioned Authority Available
      - 4395 Authority Unavailable Pursuant to Public Law

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<sup>&</sup>lt;sup>1</sup> Contract authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

- I-E. To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.
  - 4395 Authority Unavailable Pursuant to Public Law
    - 4450 Unapportioned Authority Available
- I-F. To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4420 Unapportioned Authority Pending Rescission
- I-G. To record subsequent availability of a resource previously recorded as unavailable pending rescission.
  - 4420 Unapportioned Authority Pending Rescission
    - 4450 Unapportioned Authority Available
- I-H. To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)
  - 4450 Unapportioned Authority Available
    - 4430 Unapportioned Authority OMB Deferral
- I-I. To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.
  - 4430 Unapportioned Authority OMB Deferral
    - 4450 Unapportioned Authority Available
- I-J. To record rescissions proposed by the President and enacted by Congress.
  - 4420 Unapportioned Authority Pending Rescission
    - 4392 Rescissions

- I-K. To record enactment of rescission legislation the President has not proposed.
  - 4450 Unapportioned Authority Available
    - 4392 Rescissions
- I-L. To record anticipated downward adjustments (recoveries) of prior-year obligations. A reduction to contract authority as a result of a downward adjustment would only apply if the agency is not getting any new contract authority. In an on-going program the unused contract authority would net against contract authority needed to make new obligations.
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4034 Anticipated Reductions to Contract Authority
- I-M. To realize reductions to contract authority.
  - 4034 Anticipated Reductions to Contract Authority
    - 4133 Actual Reductions to Contract Authority
- I-N. To record anticipated payments to Treasury as a result of a downward adjustment (refund) of prior-year expended authority.
  - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4047 Anticipated Payments to Treasury
- I-O. To record realization of anticipated payments to Treasury.
  - 4047 Anticipated Payments to Treasury
    - 4147 Actual Payments to Treasury

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#### II. Entries to record changes in status

- II-A. Entries to record the apportionment of authority and subsequent changes in status:
  - A-1. To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)
    - 4450 Unapportioned Authority Available
      - 4510 Apportionments Available
  - A-2. To record a commitment of the allotment. (To decrease the commitment, reverse entries a, b, and c.)
    - a. To realize the resource.
      - 4132 Current-year Contract Authority Realized Indefinite
        - 4032 Anticipated Contract Authority
    - b. To record an allotment.
      - 4510 Apportionments Available
        - 4610 Allotments Realized Resources
    - c. To record a commitment.
      - 4610 Allotments Realized Resources
        - 4700 Commitments

<sup>&</sup>lt;sup>1</sup> This event illustrates realization of authority based on commitment accounting. Agencies must be instructed by OMB to realize authority at the commitment stage.

- II-B. Entries for current-year undelivered orders and expended authority:
  - B-1. *To record an undelivered order for authority not previously committed:* 
    - a. To realize the resource.
      - ■4132 Current-year Contract Authority Realized Indefinite
        - 4032 Anticipated Contract Authority
    - b. To record the undelivered order.
      - 4510 Apportionments Available
        - 4801 Undelivered Orders Unpaid
  - B-2. To record an undelivered order for authority previously committed where:
    - a. The undelivered order is the same amount as the commitment.
      - 4700 Commitments
        - 4801 Undelivered Orders Unpaid
    - b. The undelivered order is less than the commitment:
      - 4700 Commitments
        - 4610 Allotments Realized Resources
        - 4801 Undelivered Orders Unpaid
      - 1. To transfer excess contract authority from realized to anticipated for the amount of the adjustment.
        - 4032 Anticipated Contract Authority
          - 4132 Current-year Contract Authority Realized Indefinite

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- 2. To change the status from allotted to apportioned for the amount of the adjustment.
  - 4610 Allotments Realized Resources
    - 4510 Apportionments Available
- c. The undelivered order is more than the commitment:
  - 1. To realize additional contract authority for the amount of the adjustment.
    - 4132 Current-year Contract Authority Realized Indefinite
      - 4032 Anticipated Contract Authority
  - 2. To change the status from apportioned to allotted for the amount of the adjustment.
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - 3. To record the undelivered order for the new amount.
    - 4700 Commitments
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
- B-3. To record expended authority committed with no undelivered order where:
  - a. The expended amount is the same amount as the commitment:
    - 1. To record expended authority. P
      - 4700 Commitments
        - 4902 Expended Authority Paid

- 2. To fund the contract authority. P
  - 4138 Resources Realized from Contract Authority
    - 4135 Contract Authority Converted to Cash
- b. The expended amount is less than the commitment:
  - 1. To record expended authority in the new amount.
    - 4700 Commitments
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - 2. To transfer excess contract authority from realized to anticipated for the amount of the adjustment.
    - 4032 Anticipated Contract Authority
      - 4132 Current-year Contract Authority Realized Indefinite
  - 3. To change the status from allotted to apportioned for the amount of the adjustment.
    - 4610 Allotments Realized Resources
      - 4510 Apportionments Available
  - 4. To fund the contract authority. P
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash

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- c. The expended amount is more than the commitment:
  - 1. To realize additional contract authority for the amount of the adjustment.
    - 4132 Current-year Contract Authority Realized Indefinite
      - 4032 Anticipated Contract Authority
  - 2. To change the status from apportioned to allotted for the amount of the adjustment.
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - 3. To record expended authority for the new amount.
    - 4610 Allotments Realized Resources
    - 4700 Commitments
      - 4902 Expended Authority Paid
  - 4. *To fund the contract authority*. P
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash
- B-4. To record expended authority with an undelivered order where:
  - a. The expended amount is the same as the undelivered order:
    - 1. To record expended authority. P
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid

- 2. To fund the contract authority. P
  - 4138 Resources Realized from Contract Authority
    - 4135 Contract Authority Converted to Cash
- b. The expended authority is less than the undelivered order:
  - 1. To record expended authority in the new amount. P
    - 4801 Undelivered Orders Unpaid
      - 4610 Allotments Realized Resources
      - 4902 Expended Authority
  - 2. To transfer excess contract authority from realized to anticipated.
    - 4032 Anticipated Contract Authority
      - 4132 Current-year Contract Authority Realized Indefinite
  - 3. To change the status from allotted to apportioned for the amount of the adjustment.
    - 4610 Allotments Realized Resources
      - 4510 Apportionments Available
  - 4. *To fund the contract authority*. P
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash

V-34 September 1996

- **c**. *The expended authority is more than the undelivered order:* 
  - 1. To realize additional contract authority for the amount of the adjustment.
    - 4132 Current-year Contract Authority Realized Indefinite
      - 4032 Anticipated Contract Authority
  - 2. To change the status from apportioned to allotted for the amount of the adjustment.
    - 4510 Apportionments
      - 4610 Allotments Realized Resources
  - 3. To record the expended authority for new amount. P
    - 4610 Allotments Realized Resources
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - 4. *To fund the contract authority*. P
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash
- II-C. Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-L or I-N to anticipate downward adjustments of authority.)
  - **C-1**. *To record expended authority with an undelivered order where:* 
    - a. The expended amount is the same as the undelivered order.
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid

- b. The expended amount is less than the undelivered order, and:
  - 1. The downward adjustment was anticipated:
    - a. To expend the authority in the new amount.
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - b. To record the anticipated downward adjustment.
      - 4870 Downward Adjustments of Prior-year Undelivered Orders
        - 4310 Anticipated Recoveries of Prior-year Obligations
    - **c.** To reclassify unused contract authority from realized to anticipated.
      - 4032 Anticipated Contract Authority
        - 4132 Current-year Contract Authority Realized Indefinite
    - d. To change the status from allotted to apportioned for the amount of the adjustment.
      - 4610 Allotments Realized Resources
        - 4510 Apportionments Available
    - **e**. *To fund authority for the amount expended* P
      - 4138 Resources Realized from Contract Authority
        - 4135 Contract Authority Converted to Cash

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- c. The downward adjustment was anticipated and the adjustment is more than the balance of the anticipated recovery: [Make all entries in 1 above except replace b. with entry below. For entries c. and d.use the portion of the adjustment that was anticipated.]
  - 4870 Downward Adjustments of Prior-year Undelivered Orders
    - 4310 Anticipated Recoveries of Prior-year Obligations
    - 4133 Actual Reductions to Contract Authority <sup>1</sup>
- d. The downward adjustment was unanticipated:
  - 1. To expend the authority. P
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - 2. To record an unanticipated downward adjustment of obligations.
    - 4870 Downward Adjustments of Prior-year Undelivered Orders
      - 4133 Actual Reductions to Contract Authority <sup>2</sup>
  - 3. To fund authority for the amount expended.
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash

<sup>&</sup>lt;sup>1</sup> Withdraw any indefinite Contract Authority not obligated. Some agencies net the returned authority against authority needed for new obligations.

- e. The expended amount is more than the undelivered order:
  - 1. To realize additional contract authority for the amount of the upward adjustment.
    - 4132 Current-year Contract Authority Realized Indefinite
      - 4032 Anticipated Contract Authority <sup>1</sup>
  - 2. To change the status from apportioned to allotted for the amount of the adjustment.
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - 3. To record the upward adjustment and expend the authority.
    - 4610 Allotments Realized Resources
      - 4880 Upward Adjustments of Prior-year Undelivered Orders

(and)

- 4801 Undelivered Orders Unpaid
  - 4902 Expended Authority Paid
- 4. To fund contract authority for the amount expended.
  - 4138 Resources Realized from Contract Authority
    - 4135 Contract Authority Converted to Cash

V-38 September 1996

<sup>&</sup>lt;sup>1</sup> If anticipated authority was insufficient, agencies would have to obtain additional authority.

- **C-2**. *To record a downward adjustment of prior-year expended authority that:* 
  - a. Was anticipated. P
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority
       Other
      - 4310 Anticipated Recoveries of Prior-year Obligations
  - b. Was anticipated and the adjustment is more than the balance of the anticipated resource: (Some agencies may credit the entire amount to the anticipated account. Report a credit balance of the account on line 10d of the SF-133.)
    - 1. To record the adjustment. P
      - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
      - 4979 Downward Adjustments of Prior-year Expended Authority
         Other
        - 4310 Anticipated Recoveries of Prior-year Obligations
    - 2. To change the status from apportioned to allotted for the amount of the credit balance in the anticipated account in above entry.
      - 4510 Apportionments Available
        - 4610 Allotments Realized Resources

- c. Was not anticipated. P
  - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
  - 4979 Downward Adjustments of Prior-year Expended Authority Other
    - 4310 Anticipated Recoveries of Prior-year Obligations
- **C-3**. *To record an upward adjustment to prior-year expended authority:* 
  - a. To realize contract authority for the amount of the adjustment.
    - ■4132 Current-year Contract Authority Realized Indefinite
      - 4032 Anticipated Contract Authority
  - b. To change the status from apportioned to allotted for the amount of the adjustment.
    - 4510 Apportionments Available
      - 4610 Allotments Realized Resources
  - c. To record an upward adjustment. P
    - 4610 Allotments Realized Resources
      - 4980 Upward Adjustments of Prior-year Expended Authority
  - d. To fund contract authority for amount of adjustment.
    - 4138 Resources Realized from Contract Authority
      - 4135 Contract Authority Converted to Cash

V-40 September 1996

#### III. Closing entries

- III-A. To record consolidation of:
  - A-1. Actual net funded resources.
    - ■4147 Actual Payments to Treasury
    - 4201 Total Actual Resources
      - 4138 Resources Realized from Contract Authority
  - A-2. Actual net unfunded resources.
    - 4133 Actual Reductions to Contract Authority
    - ■4135 Contract Authority Converted to Cash
    - ■4139 Contract Authority Carried Forward (debit or credit)
    - ■4392 Rescissions
    - 4395 Authority Unavailable Pursuant to Public Law
      - 4132 Current-year Contract Authority Realized Indefinite

<sup>&</sup>lt;sup>1</sup> Closing this account into 4201 assumes the authority is permanently unavailable.

III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)

- 4034 Anticipated Reductions to Contract Authority
- 4047 Anticipated Payments to Treasury
- 4395 Authority Unavailable Pursuant to Public Law
- 4420 Unapportioned Authority Pending Rescission
- 4430 Unapportioned Authority OMB Deferral
- 4510 Apportionments Available
- 4700 Commitments <sup>2</sup>
  - 4032 Anticipated Contract Authority
  - 4310 Anticipated Recoveries of Prior-year Obligations
- 4450 Unapportioned Authority Available (debit or credit)

V-42 September 1996

 $<sup>^{1}</sup>$  Closing this account into unapportioned authority assumes the authority will become available at some point.

<sup>&</sup>lt;sup>2</sup> In some cases, resources may be held to fill commitments. In that case, do not close the commitments account.

- III-C. To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)
  - 4902 Expended Authority Paid (debit or credit)
  - 4980 Upward Adjustments of Prior-year Expended Authority
    - 4201 Total Actual Resources
    - 4971 Downward Adjustments of Prior-year Expended Authority Refunds
    - 4979 Downward Adjustments of Prior-year Expended Authority Other
- III-D. To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)
  - 4801 Undelivered Orders Unpaid (debit or credit)
  - 4880 Upward Adjustments of Prior-year Undelivered Orders
    - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the accounting equation would be:

4139 Contract Authority Carried Forward

+
4201 Total Actual Resources
=
4801 Undelivered Orders - Unpaid
+
4802 Undelivered Orders - Paid
+
4901 Expended Authoirty - Unpaid

### Section VI

# Indefinite Contract Authority: Crosswalks to key reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-end Closing Statement."

Two SF-133 crosswalks are provided:

 $\sqrt{}$  No-year contract authority-indefinite for the first year; and

 $\sqrt{}$  No-year contract authority-indefinite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the preclosing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's;

and additional information required to properly select accounts and amounts to be used.

A single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that, because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

V-44 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C	Е	I	4032 Anticipated Contract Authority	
	Е	I/F	4132 Current-year Contract Authority Realized - Indefinite	
	E	I/F	4392 Rescissions	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contact Authority	
6E	E	I/F	4396 Authority Permanenetly Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to contract Authority	
7			CALC (1A1D + 2A2B + 3A3C + 4A4C + 5 + 6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	Е	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	Е	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1n
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1n
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1n
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1n

V-46 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8C	Е	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undeliverred Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
9A1	Е	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	Е	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Appportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A9C + 10A10E)	Must = Line 7
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	Е	F	4801 Undelivered Orders - Unpaid	Annual
14D	Е	F	4901 Expended Authority - Unpaid	Annual
15A	Е	F	4802 Undelivered Orders - Paid	Annual
	Е	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

V-48 September 1996

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	В	I/F	4201 Total Actual Resources	Added
	E	I/F	4392 Rescissions	Prior-Year Authority only, Subtacted
	В	I/F	4139 Contract Authority Carried Forward	Added
	В	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	В	I/F	4802 Undelivered Orders - Paid	Subtracted
	В	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A1	Е	I/F	4971 Downward Adjustments of Prior- Year Expended Authority - Refunds	
3A2				
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4A	Е	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	Е	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other <sup>1</sup>	
4B	Е	I	4310 Anticipated Recoveries of Net Prior-year Obligations	Net debit balance
4C			N/A	
5	Е	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I	4147 Actual Payments to Treasury	
6D	Е	I	4133 Actual Reductions to Contract Authority	
6E	Е	I/F	4396 Authority Permanently Unavialable Pursuant to Public Law	
6F	E	I/F	4047 Anticipated Payments to Treasury	
7			CALC (1A1D + 2A2B + 3A 3C + 4A4C + 5 + 6)	Must = line 11

V-50 September 1996

<sup>&</sup>lt;sup>1</sup> OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8A	Е	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	Е	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1N
	Е	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1N

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	Е	I	4510 Apportionments - Available	Thru Current Period
	Е	I	4610 Allotments - Realized Resources	Thru Current Period
	Е	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	Е	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	Е	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods

V-52 September 1996

# Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	Е	I	4430 Unapportioned Authority OMB Approval	
10C	E	I	4420 Unapportioned Authority Pending Rescission	
10D	E	I/F	4450 Unapportioined Authority	
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A9C + 10A10E)	Must = line 7
12	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undeliverred Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undeliverd Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

# FMS 2108, Year-end Closing Statement Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Column	Ending/ Post- closing		
Number	Balance	Account Number and Title	
1		N/A	
2		Provided by Treasury in year 2 and later	
	В	4139 Contract Authority Carried Forward	
3	E	4132 Current-year Contract Authority Realized - Indefinite	
4	E	4135 Contract Authority Converted to Cash	
5	E	4133 Actual Reductions to Contract Authority	
	E	4392 Rescissions	
6		Calculated as columns 2 $\pm$ 3-4 = 6; also equals:	
	P	4149 Contract Authority Carried Forward	
7		N/A	
8		N/A	
9	P	4801 Undelivered Orders - Unpaid	
10		N/A	
11	E	4420 Unapportioned Authority - Pending Rescission	
	Е	4430 Unapportioned Authority - OMB Deferral	
	E	4450 Unapportioned Authority - Available	Must = line 11 of SF-132; Also calculated as (6+7+8 = 9+10+11)

V-54 September 1996

## **CHAPTER VI: -**

# Reimbursable Authority

### Introduction

This chapter covers budgetary accounting for reimbursables for the performing agency. In discussing the budgetary accounting, a conceptual framework listing the accounts covered in this chapter is presented, followed by a section containing pro forma journal entries for basic transactions and closing entries. The next section presents crosswalks from the accounts to line

items on the SF-133, "Report on Budget Execution" and the FMS-2108 "Year-End Closing Statements."

Additional information is contained in Chapter I of this document. A list of references at the end of this chapter is provided for further research of any particular topic.

## **Conceptual Framework**

Entries in this chapter satisfy the basic budgetary accounting equation: Reimbursable resources equal status of reimbursable resources.

The accounts through which the equation is satisfied are show in the table on the following page. Agencies must be able to distinguish status accounts between appropriations and Reimbursable authority.

Reimbursable resources
=
Status of resources

Resources - Contra resources = Status of resources

## Section I

## **Reimbursables Resources and Authority**

#### Resources

4210 [42AA] Anticipated Reimbursements & Other Income

4220 [42BX, 42DX, 42DY] Unfilled Customer Orders

4251 [42EA,42EB] Reimbursements and Other Income Earned - Receivable

4252 [42EW, 42EX] Reimbursements and Other Income Earned - Collected

#### **Unapportioned Authority**

4450 [44EX] Unapportioned Authority

#### Apportionments of Authority

4590 [44JF] Apportionments - Unavailable

#### Allotments of Authority

4610 [46AX] Allotments - Realized Resources

#### Commitments of Authority

4700 [47AX] Commitments

## Undelivered Orders Placed Against Authority

4801 [48AX] Undelivered Orders - Unpaid

4802 [48DS] Undelivered Orders - Paid

4870 [48PY] Downward Adjustments of Prior-Year Undelivered Orders

4880 [TBD] Upward Adjustments of Prior-Year Undelivered Orders

### Expended Authority

4901 [49AX] Expended Authority - Unpaid

4902 [49DS] Expended Authority - Paid

4970 [TBD] Downward Adjustments of Prior-Year Expended Authority

4980 [TBD] Upward Adjustments of Prior-Year Expended Authority

4220 Unfilled Customer Orders

A=With Advance, N=No Advance Received

The following accounts have been deleted:

4230 Unfilled Customer Orders - Unobligated

4240 Unfilled Customer Orders - Obligated

VI-2 September 1996

<sup>&</sup>lt;sup>1</sup> The most recent SF-133 Featured in the A-34 (12-26-96), published by OMB, requires additional information. This information is supplied by the use of SGL Data Elements, as follows:

# Section II

## **Journal Entries**

Journal entries for most basic transactions and for closing entries are included in this section. They are organized in the following format:

- 1. Entries to anticipate and realize net resources,
- 2. Entries to record changes in status accounts.

The entries are set forth below.

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this document. These transactions are marked with a " P".

#### **Budgetary Accounting**

## **Entries for Reimbursables**

### I. Entries to anticipate and realize reimbursements

- I-A. 1-1. To anticipate reimbursements.
  - 4210 [42AA] Anticipated Reimbursements and Other Income
    - 4450 [44EX] Unapportioned Authority
- I-B. To realize an anticipated reimbursement. (The performing agency must receive a Reimbursable Order, that has been obligated by the ordering agency, before realizing a Budgetary Resource in all situations. If the Reimbursable Order is from a Non-Federal source, it must also be accompanied by an advance that covers the full amount of the order unless the agency has special authority to accept Non-Federal Reimbursable Orders without an advance.)
  - 4220 [42BX] Unfilled Customer Orders
    - 4210 [42AA] Anticipated Reimbursements and Other Income
- I-C. To record an earning against a reimbursable order. (Reimbursements earned may or may not coincide with the expending of authority).
  - 4252 [42EX, 42EX] Reimbursements and Other Income Earned Collected
    - 4220 [42BX, 42DX, 42DY] Unfilled Customer Orders

## II. To record changes in status of resources

- II-A. To record an apportionment of authority.
  - 4450 [44EX] Unapportioned Authority
    - 4590 [45JF] Apportionments Unavailable

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#### **Reimbursable Authority**

- II-B. To record an allotment of authority related to a realized resource. (Some agencies allot the authority based upon the anticipation, others wait until they have received an order. In either case, the funds**may not** be obligated until an order has been received.)
  - 4590 [45JF] Apportionments Unavailable
    - 4610 Allotments Realized Resources
- II-C. To record a commitment of the allotment.
  - 4610 Allotments-Realized Resources
    - 4700 Commitments
- II-D. To record an undelivered order for authority not previously committed. (Funds may not be obligated until an order has been received.)
  - 4610 [46AX] Allotments Realized Resources
    - 4801 [48AX] Undelivered Orders Unpaid
- II-E. To record an undelivered order for authority previously committed:
  - E-1. *The commitment was the same as the undelivered order.* 
    - 4700 Commitments
      - 4801 Undelivered Orders Unpaid
  - E-2. *The commitment was more than the undelivered order.* 
    - 4700 Commitments
      - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid
  - **E-3**. *The commitment was less than the undelivered order.* 
    - 4700 Commitments
    - 4610 Allotments Realized Resources
      - 4801 Undelivered Orders Unpaid

#### **Budgetary Accounting**

- II-F. To expend authority committed with no undelivered order where:
  - F-1. The commitment was the same as the expended amount.
    - 4700 Commitments
      - 4902 Expended Authority Paid
- III. Entries for current year obligations and expended authority only when the authority has not expired. (For reimbursables, appropriations limitations apply to the ordering and the performing agency.)
  - III-A. To expend authority with no previous commitment or undelivered order P
    - 4610 Allotments Realized Resources
      - 4902 Expended Authority Paid
  - III-B. *To expend authority with an undelivered order where:* 
    - B-1. The undelivered order was the same as the expended amount.
      - 4801 Undelivered Orders Unpaid
        - 4902 Expended Authority Paid
    - B-2. The undelivered order was more than the expended amount.
      - 4801 Undelivered Orders Unpaid
        - 4610 Allotments Realized Resources
        - 4902 Expended Authority Paid
    - B-3. The undelivered order was less than the expended amount.
      - ■4801 Undelivered Orders Unpaid
      - ■4610 Allotments Realized Resources
        - 4902 Expended Authority Paid

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# IV. Entries for prior-year undelivered orders and expended authority when the prior-year authority has expired.

NOTE: If the account expires before the order is filled, the unobligated portion will be recorded as a reduction in unfilled customer's orders on line 3B and advance payments, if any, will be returned to the ordering account, or to a deposit fund pending transfer to the ordering account. Repayment for a filled order received after the account expires, will be credited to the expired account. If the account is cancelled before reimbursement is received, amounts will be deposited in miscellaneous receipts in the Treasury.

- IV-A. To expend authority with an undelivered order where:
  - A-1. The undelivered order was the same as the expended amount.
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - A-2. The undelivered order was more than the expended amount.

    4870 Downward Adjustments of Prior-Year Undelivered Orders
    - 4220 Unfilled Customer Orders
      - (and)
    - 4801 Undelivered Orders Unpaid
      - 4902 Expended Authority Paid
  - A-3. *Undelivered order was less than the expended amount.*<sup>1</sup>
    - 4801 Undelivered Orders
    - 4220 Unfilled Customer Orders
      - 4902 Expended Authority Paid

<sup>&</sup>lt;sup>1</sup> Some agencies have language specified in the order which allows adjustments within a certain percentage range without prior approval. Otherwise, increases to the order must have ordering agency approval prior to recording by the performing agency.

## **Budgetary Accounting**

## V. Closing entries when authority expires

- V-A. Consolidate resources.
  - 4201 Total Actual Resources
    - 4252 Reimbursements and Other Income Earned Collected
- V-B. To close anticipated and unobligated authority.
  - 4450 Unapportioned Authority Available
  - 4590 [45JF] Apportionments Unavailable
  - 4610 Allotments Realized Resources
  - ■4700 Commitments
    - 4210 [42AA] Anticipated Reimbursements and Other Income
- V-C. *To close expended authority.* 
  - 4902 [49DS] Expended Authority Paid
    - 4201 [42AA] Total Actual Resources

VI-8 September 1996

At this point the budgetary accounting equation will be:

**4220 Unfilled Customer Orders** 

4251 Reimbursements and Other Income - Receivable

=

4801 Undelivered Orders - Unpaid

+

4802 Undelivered Orders - Paid

+

4901 Expended Authority - Unpaid

# Section III

## **Crosswalks to Key Reports**

This section contains crosswalks from the SGL accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports included here

include the SF-133, "Report on Budget Execution" and FMS-2108, "Year-End Closing Statement."

VI-10 September 1996

# Standard Form 133, Report on Budget Execution Year 1 of Annual Reimbursements

Note: Ending balance means preclosing balance .

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1			N/A	
2			N/A	
3A1	Е	I/F	4252 Reimbursements and Other Income Earned - Collected	
3A2	Е	I/F	4251 Reimbursements and Other Income Earned - Receivable	
3B1	Е	I/F	4220 [42DX] Unfilled Customer Orders	A
3B2	E	I/F	4220 [42DY] Unfilled Customer Orders	N
3C2	Е	I	4210 Anticipated Reimbursements and Other Income	
7			CALC (3A + 3B + 3C)	
3A			N/A	
BB			N/A	
BC .			N/A	
BD	E	I/F	4801 Undelivered Orders - Unpaid	
	E	I/F	4802 Undelivered Orders - Paid	
	E	I/F	4901 Expended Authority - Unpaid	
			4902 Expended Authoirty - Paid	
9A1			N/A	
)A2	Е	I	4590 Apportionments - Unavailable	
0D	E	I	4450 Unapportioned	
1			CALC (8+9+10)	
2			N/A	

## **Budgetary Accounting**

# Standard Form 133, Report on Budget Execution Year 1 of Annual Reimbursements

Note: Ending balance means preclosing balance .

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
13			Not Derived from SGL Accounts	
14A	E	F	4251 Reimbursements and Other Earnings - Receivable	
14B1	E	F	4220 Unfilled customer Orders N	
14C	E	F	4801 Undelivererd Orders - Unpaid	
14D	E	F	4901 Expended Authority - Paid	
15A	E	F	4902 Expended Authority - Paid	
15B	E	F	4252 Reimbusements and Other Earnings - Collected	
15			CALC (8 - 13 - 14 - 14C - 14D)	

VI-12 September 1996

## FMS Form 2108, Year-end Closing Statement Year 1 of Annual Reimbursements

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post- closing Balance	Account Number and Title
5		4201 Total Actual Resources
8		4220 Unfilled Customer Orders N
9		4801 Undelivered Orders - Unpaid
10		4220 Unfilled customer Orders A

## **Budgetary Accounting**

## Standard Form 133, Report on Budget Execution Year 2 of Annual Reimbursements

Note: Ending balance means preclosing balance .

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1			N/A	
2A	В		4201 Total Actual Resources	Added
	В		4251 Reimbursements and Other Income - Earned - Receivable)	Added
	В		4801 Undelivered Orders - Unpaid	Subtracted
	В		4802 Undelivered Orders - Paid	Subtracted
	В		4901 Expended Authority - Unpaid	Subtracted
3A1	Е	I/F	4252 Reimbursements and Other Income Earned - Collected	
3A2	E-B	I/F	4251 Reimbursements and Other Income Earned - Receivable	
3B1	E	I/F	4220 Unfilled Customer Orders N	
3B2	E	I/F	4220 Unfilled Customer Orders A	
4A	E	I/F	4870 Downward Adjustments of Prior-Year Obligations	
7			CALC $(2A + 3A + 3B + 4A)$	
8A			N/A	
8B			N/A	
8C			N/A	
8D	E-B		4801 Undelivered Orders - Unpaid	
	E-B		4802 Undelivered Orders - Paid	
	E-B		4901 Expended Authority - Unpaid	
	E		4902 Expended Authority - Paid	
	Е		4880 Upward Adjustments of Obligations	

VI-14 September 1996

## Standard Form 133, Report on Budget Execution Year 2 of Annual Reimbursements

Note: Ending balance means preclosing balance .

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	Е		4980 Upward Adjustments of Expended Authority	
9A1			N/A	
9A2			N/A	
9B			N/A	
10			N/A	
11			CALC $(8 + 9 + 10)$	
12	В	F	4220 Unfilled Customer Orders A/N	
	В	F	4251 Reimbursements and Other Income Earned - Receivable	
	В	F	4801 Undelivered Orders - Unpaid	
	В	F	4901 Expended Authority - Unpaid	
13			Not Derived from SGL Accounts	
14A	E	F	4251 Reimbursements and Other Earnings - Receivable	
14B1	Е	F	4220 Unfilled customer Orders N	
14C	E	F	4801 Undelivered Orders - Unpaid	
14D	E	F	4901 Expended Authority - Unpaid	
15A	E	F	4902 Expended Authority - Paid	
15B	Е	F	4252 Reimbursements and Other Earnings - Collected	
15			CALC (8 - 3 - 4 + 12 ± 13 + 14A + 14B - 14C - 14D)	

## Appendix:

# Account Framework for Appropriations, Collections, Borrowing, and Contract Authorities

The following pages contain a comprehensive listing of all of the Standard General Ledger accounts used in this guide.

## **Resources and Contra Resources**

#### Resources

- 4032 Anticipated Contract Authority
- 4042 Anticipated Borrowing Authority
- 4060 Anticipated Collections from Non-Federal Sources
- 4070 Anticipated Collections from Federal Sources
- 4111 Debt Liquidation Appropriations
- 4112 Deficiency Appropriations
- 4115 Loan Subsidy Appropriation Definite Current
- 4116 Entitlement Loan Subsidy Appropriation Indefinite
- 4117 Loan Administrative Expense Appropriation Definite Current
- 4118 Re-estimated Discretionary Loan Subsidy Appropriation Indefinite Permanent
- 4119 Other Appropriations Realized
- 4120 Appropriations Anticipated Indefinite
- 4121 Loan Subsidy Appropriation Indefinite Current
- 4131 Current-year Contract Authority Realized Definite
- 4132 Current-year Contract Authority Realized Indefinite
- 4138 Resources Realized from Contract Authority
- 4139 Contract Authority Carried Forward
- 4141 Current-Year Borrowing Authority Realized-Definite
- 4142 Current-Year Borrowing Authority Realized-Indefinite
- 4148 Resources Realized from Borrowing Authority
- 4149 Borrowing Authority Carried Forward
- 4201 Total Actual Resources
- 4210 Anticipated Reimbursements and Other Income
- 4220 Unfilled Customer Orders
- 4251 Reimbursements and other Income Earned Receivable
- 4252 Reimbursements and Other Income Earned Collected
- 4261 Actual Collection of Fees
- 4262 Actual Collection of Loan Principal
- 4263 Actual Collection of Loan Interest
- 4264 Actual Collection of Rent
- 4265 Proceeds from Collateral
- 4266 Other Actual Collections Non-Federal
- 4271 Actual Program Fund Subsidy Definite Current Collected
- 4272 Actual Program Fund Subsidy Indefinite Permanent Collected
- 4273 Interest from Treasury Collected
- 4274 Actual Program Fund Subsidy Indefinite Current Collected

#### **Budgetary Accounting**

#### (Resources, cont.)

- 4275 Receipts from Liquidating Account Collected
- 4276 Actual Collections from Financing Fund Collected
- 4277 Other Actual Collections Federal Collected
- 4281 Actual Program Fund Subsidy -Definite Current Receivable
- 4282 Actual Program Fund Subsidy Indefinite Permanent Receivable
- 4283 Interest From Treasruy Receivable
- 4284 Actual Program Fund Subsidy Indefinite Current Receivable
- 4285 Receipts from Liquidating Fund Receivable
- 4286 Actual Collections from Financing Fund Receivable
- 4287 Other Actual Collections Receivable

#### Contra Resources

- 4034 Anticipated Reductions to Contract Authority
- 4044 Anticipated Reductions to Borrowing Authority
- 4047 Anticipated Payments to Treasury
- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4143 Actual Reductions to Borrowing Authority
- 4145 Borrowing Authority Converted to Cash
- 4147 Actual Payments to Treasury
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law

## **Status Accounts**

#### **Anticipations and Cancellations**

- 4310 Anticipated Recoveries of Prior-year Obligations
- 4350 Canceled Authority

#### **Unapportioned Authority**

- 4420 Unapportioned Authority Pending Rescission
- 4430 Unapportioned Authority OMB Deferral
- 4450 Unapportioned Authority Available

### Apportionments of Authority

- 4510 Apportionments
- 4590 Apportionments Unavailable

#### Allotments of Authority

- 4610 Allotments Realized Resources
- 4650 Allotments Expired Authority

#### Commitments of Authority

4700 Commitments

### **Undelivered Orders Placed Against Authority**

- 4801 Undelivered Orders Unpaid
- 4802 Undelivered Orders Paid
- 4870 Downward Adjustments of Prior-year Undelivered Orders
- 4880 Upward Adjustments of Prior-year Undelivered Orders

### **Expended Authority**

- 4901 Expended Authority Unpaid
- 4902 Expended Authority Paid
- 4971 Downward Adjustments of Prior-year Expended Authority Refunds
- 4979 Downward Adjustments of Prior-year Expended Authority Other
- 4980 Upward Adjustments of Prior-year Expended Authority

## **Budgetary Accounting**

<sup>1</sup> Reported as a resource on the SF-133/143.

## UNITED STATES GOVERNMENT STANDARD GENERAL LEDGER



# **EFFECTIVE ON OCTOBER 1, 1996.**

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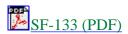
Chart of Accounts:



• Accounts and Definitions:



Report Crosswalks:



**Editable Zipped Files\* in WordPerfect and Quattro Pro:** (File Size 93,665)

Chart of Accounts (WordPerfect) Accounts and Definitions (WordPerfect) Report Crosswalks (Quattro Pro)

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Page maintained by Financial Standards and Reporting Division, Financial Information, Financial Management Service, <u>antonio.morales@fms. sprint.com</u>, <u>Tony Morales</u>. Created: 6/03/96. Updated: October 10, 1996.

Account Number	Account Number		Normal Balance
1000 Ass	eets	Summary	Debit
1010 [10AX	[X] Fund Balance with Treasury	Postin	g Debit
1100 Cas	h	Summary	Debit
1110 [11AX	Undeposited Collections	Postin	g Debit
1120 [11BX	[X] Imprest Funds	Posting	g Debit
1190 [11CX	[X] Other Cash	Posting	g Debit
1195 Otl	ner Monetary Assets	Posting	Debit
1200 [NON	E] Foreign Currency	Postii	ng Debit
1300 Rec	eivables, Net	Summary	Debit
1310 Ac	counts Receivable	Posting	Debit
1319 All	owance for Loss on Accounts Receivable	Posting	Credit
1330 Rec	ceivable for Allocation Transfers	Posting	Debit
1340 Int	erest Receivable	Posting	Debit
1349 All	owance for Loss on Interest Receivable	Posting	Credit
1350 Loa	ans Receivable	Posting	Debit
1359 All	owance for Loss on Loans Receivable	Posting	Credit
1399 [13 <b>S</b> A	Allowance for Subsidy	Posting	g Credit
1400 Ad	vances and Prepayments	Summary	Debit
1410 Ad	vances to Others	Posting	Debit
1450 Pre	payments	Posting	Debit
1500 Inv	entory and Related Property, Net	Summary	Debit
1510 Ope	erating Materials and Supplies	Summary	Debit
1511 Ope	erating Materials and Supplies Held for Use	Posting	Debit

Account Number		Account Type	Normal Balance
1510		D:	D.1.
1512	Operating Materials and Supplies Held in Reserve for Future Use	Posting	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Posting	Debit
1520	Inventory, Net	Summary	Debit
1521	Inventory Held for Sale	Posting	Debit
1522	Inventory Held in Reserve for Future Sale	Posting	Debit
1523 [N	NONE] Inventory Held for Repair	Pos	sting Deb
1524 [1	5AF] Inventory - Excess, Obsolete and Unserviceable	Posting	Debit
1529	Inventory - Allowance	Posting	Credit
1530	Seized Property - Monetary Instruments	Posting	Debit
1540	Forfeited Property, Net	Summary	Debit
1541	Forfeited Property Held for Sale	Posting	Debit
1542	Forfeited Property Held for Donation or Use	Posting	Debit
1549	Forfeited Property - Allowance	Posting	Credit
1550	Foreclosed Property, Net	Summary	Debit
1551	Foreclosed Property	Posting	Debit
1559	Foreclosed Property - Allowance	Posting	Credit
1560	Commodities, Net	Summary	Debit
1561	Commodities Held Under Price Support and Stabilization Support Programs	Posting	Debit
1569	Commodities - Allowance	Posting	Credit
1570	Stockpile Materials	Summary	Debit
1571	Stockpile Materials Held in Reserve	Posting	Debit
1572	Stockpile Materials Held for Sale	Posting	Debit

Account Number	Account Number	Account Type	Normal Balance
1590	Other Related Property, Net	Summary	Debit
1591	Other Related Property	Posting	Debit
1599	Other Related Property - Allowance	Posting	Credit
1600	Investments, Net	Summary	Debit
1610	Securities (At Par)	Posting	Debit
1611	Securities - Unamortized Premium or Discount	Posting	Either
1690	Other Investments	Posting	Debit
1700	Fixed Assets, Net	Summary	Debit
1710	Land	Posting	Debit
1720	Construction in Progress	Posting	Debit
1730	Buildings	Posting	Debit
1739	Accumulated Depreciation on Buildings	Posting	Credit
1740	Other Structures and Facilities	Posting	Debit
	Accumulated Depreciation on Other Structures and Facilities	Posting	Credit
1750	Equipment	Posting	Debit
1759	Accumulated Depreciation on Equipment	Posting	Credit
1760	Military Equipment	Posting	Debit
1769	Accumulated Depreciation on Military Equipment	Posting	Credit
1810	Assets Under Capital Lease	Posting	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Posting	Credit
1820	Leasehold Improvements	Posting	Debit
1829	Accumulated Amortization on Leasehold Improvements	Posting	Credit
1830	Automated Data Processing Software	Posting	Debit
	Accumulated Amortization on Automated Data Processing Software	Posting	Credit
1840	Other Natural Resources	Posting	Debit

Account Number		Account Type	Normal Balance
1849	Allowance for Depletion	Posting	Credit
1890	Other Fixed Assets	Posting	Debit
1900	Other Assets, Net	Summary	Debit
1920	Unrequisitioned Authorized Appropriations	Posting	Debit
1921	Receivable from Appropriations	Posting	Debit
1922	Borrowings Receivable from Treasury	Posting	Debit
1990	Other Assets	Posting	Debit

Accoun Numbe		Account Type	Normal Balance
2000	Liabilities	Summary	Credit
2100	Accrued Liabilities - Other	Summary	Credit
2110	Accounts Payable	Posting	Credit
2120	Disbursements in Transit	Posting	Credit
2130	Contract Holdbacks	Posting	Credit
2140	Accrued Interest Payable	Posting	Credit
2150	Liability for Allocation Transfers	Posting	Credit
2180	Loan Guarantee Liability	Posting	Credit
2190	Other Accrued Liabilities	Posting	Credit
2200	Accrued Liabilities - Payroll and Benefits	Summary	Credit
2210	Accrued Funded Payroll and Benefits	Posting	Credit
2220	Accrued Unfunded Liabilities	Posting	Credit
2300	Unearned Revenue (Advances)	Summary	Credit
2310	Advances from Others	Posting	Credit
2320	Deferred Credits	Posting	Credit
2400	Liability for Deposit Funds and Suspense Accounts	Posting	Credit
2500	Debt	Summary	Credit
2510	Principal Payable to Treasury	Posting	Credit
2520	Borrowing from Federal Financing Bank	Posting	Credit
2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	Posting	Credit
2540	Participation Certificates	Posting	Credit
2590	Other Debt	Posting	Credit

Account Number		Account Type	Normal Balance
2600	Actuarial Liabilities	Summary	Credit
2610	Retirement Plans	Posting	Credit
2620	Insurance Plans	Posting	Credit
2690	Other Actuarial Liabilities	Posting	Credit
2900	Other Liabilities	Summary	Credit
2910	Prior Liens Outstanding on Acquired Collateral	Posting	Credit
2920	Contingent Liabilities	Posting	Credit
2930	Liability for Borrowings to be Received	Posting	Credit
2940	Capital Lease Liability	Posting	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Posting	Credit
2960	Accounts Payable Canceled	Posting	Credit
2970	Resources Payable to Treasury	Posting	Credit
2990	Other Liabilities	Posting	Credit

Account Number		Account Type	Normal Balance
3000	Equity	Summary	Either
3100	Appropriated Capital	Posting	Credit
3105	Appropriated Capital Funding Canceled Payables	Posting	Debit
3200	Invested Capital	Summary	Credit
3210	Capital Investments	Posting	Credit
3220	Transfers-in from Others without Reimbursement	Posting	Credit
3230	Transfers-out to Others without Reimbursement	Posting	Debit
3300	Results of Operations	Summary	Either
3310	Cumulative Results of Operations	Posting	Either
3320	Net Results of Operations	Posting	Either
3400	Donations and Other Items	Posting	Credit
3500	Deferred Liquidating Cash Authority	Posting	Debit
3501	Future Funding Requirements	Posting	Debit

Accoun Number		Account Type	Normal Balance
4000	Budgetary	Summary	Debit
4001	Anticipated Total Resources	Posting	Debit
4032	Anticipated Contract Authority	Posting	Debit
4034	Anticipated Reductions to Contract Authority	Posting	Credit
4042	Anticipated Borrowing Authority	Posting	Debit
4044	Anticipated Reductions to Borrowing Authority	Posting	Credit
4047	Anticipated Payments to Treasury	Posting	Credit
4060	Anticipated Collections from Non-Federal Sources	Posting	Debit
4070	Anticipated Collections from Federal Sources	Posting	Debit
4110	Appropriations Realized	Summary	Debit
4111	Debt Liquidation Appropriations	Posting	Debit
4112	Deficiency Appropriations	Posting	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Posting	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Posting	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Posting	Debit
4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Posting	Debit
4119	Other Appropriations Realized	Posting	Debit
4120	Appropriations Anticipated - Indefinite	Posting	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Posting	Debit
4130	Contract Authority	Summary	Debit
4131	Current-Year Contract Authority Realized - Definite	Posting	Debit
4132	Current-Year Contract Authority Realized-Indefinite	Posting	Debit
4133	Actual Reductions to Contract Authority	Posting	Credit
4135	Contract Authority Converted to Cash	Posting	Credit
4138	Resources Realized from Contract Authority	Posting	Debit

Account Number		Account Type	Normal Balance
4139	Contract Authority Carried Forward	Posting	Debit
4140	Borrowing Authority	Summary	Debit
4141	Current-Year Borrowing Authority Realized - Definite	Posting	Debit
4142	Current-Year Borrowing Authority Realized-Indefinite	Posting	Debit
4143	Actual Reductions to Borrowing Authority	Posting	Credit
4145	Borrowing Authority Converted to Cash	Posting	Credit
4147	Actual Payments to Treasury	Posting	Credit
4148	Resources Realized from Borrowing Authority	Posting	Debit
4149	Borrowing Authority Carried Forward	Posting	Debit
4150	Reappropriations	Posting	Debit
4160	Anticipated Transfers - Current-Year Authority	Posting	Either
4165	Anticipated Allocation Transfers	Posting	Either
4170	Transfers - Current-Year Authority	Posting	Either
4175	Allocation Transfers	Posting	Either
4180	Anticipated Transfers - Prior-Year Authority	Posting	Either
4190	Transfers - Prior-Year Authority	Posting	Either
4201	<b>Total Actual Resources - Collected</b>	Posting	Debit
4210	Anticipated Reimbursements and Other Income	Posting	Debit
4215	Anticipated Trust Fund Expenditure Transfers	Posting	Debit
4220	Unfilled Customer Orders	Posting	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Posting	Debit
4250	Reimbursements and Other Income Earned	Summary	Debit
4251	Reimbursements and Other Income Earned - Receivable	Posting	Debit
4252	Reimbursements and Other Income Earned - Collected	Posting	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Posting	Debit

Account	;	Account	Normal
Number	Account Number	Type	Balance
4261	<b>Actual Collection of Fees</b>	Posting	Debit
4262	<b>Actual Collection of Loan Principal</b>	Posting	Debit
4263	<b>Actual Collection of Loan Interest</b>	Posting	Debit
4264	<b>Actual Collection of Rent</b>	Posting	Debit
4265	<b>Actual Collections from Sale of Foreclosed Property</b>	Posting	Debit
4266	Other Actual Collections - Non-Federal	Posting	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Posting	Debit
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Posting	Debit
4273	<b>Interest Collected from Treasury</b>	Posting	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Posting	Debit
4275	<b>Actual Collections from Liquidating Fund</b>	Posting	Debit
4276	<b>Actual Collections from Financing Fund</b>	Posting	Debit
4277	Other Actual Collections - Federal	Posting	Debit
4281	Actual Program Fund Subsidy Receivable - Definite - Current	Posting	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Posting	Debit
4283	Interest Receivable from Treasury	Posting	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Posting	Debit
4285	Receivable from the Liquidating Fund	Posting	Debit
4286	Receivable from the Financing Fund	Posting	Debit
4287	Other Federal Receivables	Posting	Debit
4310	Anticipated Recoveries of Prior-Year Obligations	Posting	Debit
4350	Canceled Authority	Posting	Credit

Account Number		Account Type	Normal Balance
4390	Balance Available for Restoration, Writeoff and Withdrawal	Summary	Either
4391	Restorations, Writeoffs and Withdrawals	Posting	Either
4392	Rescissions - Current-Year	Posting	Credit
4393	Rescissions - Prior-Year	Posting	Credit
4395	Authority Unavailable Pursuant to Public Law	Posting	Credit
4396	Authority Permanently Not Available Pursuant to Public Law	Posting	Credit
4420	Unapportioned Authority - Pending Rescission	Posting	Credit
4430	Unapportioned Authority - OMB Deferral	Posting	Credit
4450	Unapportioned Authority - Available	Posting	Credit
4510	Apportionments	Posting	Credit
4520	Reserved for Agency Use		
4530	Reserved for Agency Use		
4540	Reserved for Agency Use		
4550	Reserved for Agency Use		
4560	Reserved for Agency use		
4570	Reserved for Agency Use		
4580	Reserved for Agency Use		
4590	Apportionments - Unavailable	Posting	Credit
4610	Allotments - Realized Resources	Posting	Credit
4620	Other Funds Available for Commitment/Obligation	Posting	Credit
4630	Funds Not Available for Commitment/Obligation	Posting	Credit
4650	Allotments - Expired Authority	Posting	Credit
4700	Commitments	Posting	Credit
4800	Undelivered Orders	Summary	Credit
4801	Undelivered Orders - Unpaid	Posting	Credit
4802	<b>Undelivered Orders - Paid</b>	Posting	Credit

Account Number		Account Type	Normal Balance
	Downward Adjustments of Prior-Year Undelivered Orders	Posting	Debit
	Upward Adjustments of Prior-Year Undelivered Orders	Posting	Credit
4900	Expended Authority	Summary	Credit
4901	Expended Authority - Unpaid	Posting	Credit
4902	Expended Authority - Paid	Posting	Credit
	Downward Adjustments of Prior-Year Expended Authority - Refunds	Posting	Debit
	Downward Adjustments of Prior-Year Expended Authority - Other	Posting	Debit
4980	Upward Adjustments of Prior-Year Expended Authority	Posting	Credit

Account Number		Account Type	Normal Balance
5000	Revenues and Financing Sources	Summary	Credit
5100	Revenue from Goods Sold	Posting	Credit
5200	Revenue from Services Provided	Posting	Credit
5300	Interest and Penalties Revenue	Posting	Credit
5400	Benefit Program Revenue	Posting	Credit
5500	Insurance and Guarantee Premium Revenue	Posting	Credit
5600	Donated Revenue	Posting	Credit
5700	Appropriated Capital Used	Posting	Credit
5790	Other Financing Sources	Posting	Either
5799	Adjustment of Appropriated Capital Used	Posting	Debit
5800	Tax Revenues	Posting	Credit
5900	Other Revenue	Posting	Credit
5990	Contra Revenue - Collected for Others	Posting	Debit

Account Number		Account Type	Normal Balance
6000	Expense	Summary	Debit
6100	Operating/Program Expenses	Posting	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Posting	Credit
6199	Excess Subsidy Returned	Posting	Credit
6300	Interest Expenses	Summary	Debit
6310	Interest Expenses on Borrowing from Treasury	Posting	Debit
6320	Interest Expenses on Securities	Posting	Debit
6330	Other Interest Expenses	Posting	Debit
6400	Benefit Program Expenses	Posting	Debit
6500	Cost of Goods Sold	Posting	Debit
6600	Applied Overhead	Posting	Credit
6900	Other Expenses	Posting	Debit

# U.S. Government Standard General Ledger

Account Number		Account Type	Normal Balance
7100	Gains	Summary	Credit
7110	Gains on Disposition of Assets	Posting	Credit
7190	Other Gains	Posting	Credit
7200	Losses	Summary	Debit
7210	Losses on Disposition of Assets	Posting	Debit
7290	Other Losses	Posting	Debit
7300	Extraordinary Items	Posting	Either
7400	Prior Period Adjustments	Posting	Either
7500	Distribution of Income - Dividend	Posting	Debit
7600	Changes in Actuarial Liability	Posting	Either

# U.S. Government Standard General Ledger

Account Number		Account Type	Normal Balance
8000	Memorandum	Summary	Either
8010	Guaranteed Loan Level (GLL)	Posting	Debit
8015	Guaranteed Loan Level - Unapportioned	Posting	Credit
8020	Guaranteed Loan Level - Apportioned	Posting	Credit
8025	Guaranteed Loan Level - Allotted and Available to Lenders	Posting	Credit
8030	Guaranteed Loan Level - Administrative Commitments Prior to Signing Contracts	Posting	Credit
8035	Guaranteed Loan Level - Contract Signed - Undisbursed by Lenders	Posting	Credit
8040	Guaranteed Loan Level - Disbursed by Lenders	Posting	Credit
8045	Guaranteed Loan Level - Unused Authority	Posting	Credit
8050	Guaranteed Loan (GL) Principal Outstanding	Posting	Credit
8053	Guaranteed Loan New Disbursements by Lender	Posting	Credit
8056	Guaranteed Loan Repayments and Prepayments	Posting	Debit
8059	Guaranteed Loan Default - Loan Acquired	Posting	Debit
8062	Guaranteed Loan Default - Property Acquired	Posting	Debit
8065	Guaranteed Loan Default - Claim Payment Only	Posting	Debit
8068	Guaranteed Loan Adjustments	Posting	Either
8070	Guaranteed Loan Principal to be Collected	Posting	Debit

Account Title: Assets
Account Number: 1000
Normal Balance: Debit
Type of Account: Summary

**Definition:** These accounts represent amounts of physical (tangible) items or rights to ownership (intangible) owned by the U.S. Government.

**Account Title:** Fund Balance with Treasury

Account Number: 1010
Normal Balance: Debit
Type of Account: Posting

**Definition:** All funds on deposit with Treasury reported on the SF 224 Statement of Transactions, SF 1219 Statement of Accountability and/or FMS 2108 Year-end Closing Statement. (See Account 1530 Seized Property - Monetary Instruments.)

Account Title: Cash
Account Number: 1100
Normal Balance: Debit
Type of Account: Summary

**Definition:** All monetary resources on hand or on deposit with banks and other financial institutions. Included are coins, currency, readily negotiable instruments (such as checks and money orders), but excluded are certificates of deposit which are accounted for as investments.

**Account Title:** Undeposited Collections

Account Number: 1110
Normal Balance: Debit
Type of Account: Posting

**Definition:** Collections on hand, not yet deposited within the same accounting period.

**Account Title:** Imprest Funds

Account Number: 1120
Normal Balance: Debit
Type of Account: Posting

**Definition:** The authorized amount of cash held by agency cashiers at personal risk.

**Account Title:** Other Cash

Account Number: 1190
Normal Balance: Debit
Type of Account: Posting

**Definition:** Cash holdings that are not otherwise classified above.

**Account Title:** Other Monetary Assets

Account Number: 1195
Normal Balance: Debit
Type of Account: Posting

**Definition:** The balance of monetary assets for which a specific SGL account has not been established, including gold (valued at market), special drawing rights, and U.S. Reserves in the International Monetary Fund. This excludes monetary assets seized. (See account 1530 Seized Property - Monetary Instruments.)

**Account Title:** Foreign Currency

Account Number: 1200
Normal Balance: Debit
Type of Account: Posting

**Definition:** The U.S. dollar equivalent of foreign government currency.

**Account Title:** Receivables, Net

Account Number: 1300
Normal Balance: Debit
Type of Account: Summary

**Definition:** Summary account representing amounts due from others resulting from the performance of service, sale of goods, levy of taxes, or loan of monetary resources, less estimates for uncollectible items.

**Account Title:** Accounts Receivable

Account Number: 1310
Normal Balance: Debit
Type of Account: Posting

**Definition:** Amounts due from others when the right to receive funds accrues, which may result from the performance of service or the delivery of goods.

**Account Title:** Allowance for Loss on Accounts Receivable

Account Number: 1319
Normal Balance: Credit
Type of Account: Posting

**Definition:** Estimated amounts of uncollectible accounts receivable. The account will be increased by the amount estimated to be uncollectible each accounting period, and decreased by the actual accounts subsequently written off. Amount should consider outstanding advances.

**Account Title:** Receivable for Allocation Transfers

**Account Number:** 1330 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The amount of allocations receivable to transfer appropriations from a parent appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

**Account Title:** Interest Receivable

Account Number: 1340
Normal Balance: Debit
Type of Account: Posting

**Definition:** Accrued interest, penalty, and administrative charges on accounts and loans receivable. Also includes interest accrued on investment securities.

**Account Title:** Allowance for Loss on Interest Receivable

**Account Number:** 1349 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The estimated amount of loss due to uncollectible interest receivable from: 1) Credit programs prior to fiscal year 1992 and 2) Other interest receivable for all years. Amounts related to credit programs beginning with fiscal year 1992 will be accounted for in account 1399, Allowance for Subsidy.

**Account Title:** Loans Receivable

Account Number: 1350
Normal Balance: Debit
Type of Account: Posting

**Definition:** Amounts which have been loaned to another Federal account or fund, individuals, private sector organizations, state and local governments, or foreign governments.

**Account Title:** Allowance for Loss on Loans Receivable

Account Number: 1359
Normal Balance: Credit
Type of Account: Posting

**Definition:** Estimated amounts of uncollectible loans receivable. The account will be increased by the amount estimated to be uncollectible each accounting period and decreased by the actual accounts subsequently written off.

**Account Title:** Allowance for Subsidy

Account Number: 1399
Normal Balance: Credit
Type of Account: Posting

**Definition:** This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (account 1350) on the statement of financial position. All transactions that affect the subsidy will be recorded in this account. The first transaction would normally be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

**Account Title:** Advances and Prepayments

Account Number: 1400 Normal Balance: Debit Type of Account: Summary

**Definition:** The outstanding balance of amounts advanced to Federal and non-Federal entities by the agency and prepayments made by the agency for the later receipt of goods, services, or other assets.

**Account Title:** Advances to Others

Account Number: 1410 Normal Balance: Debit Type of Account: Posting

**Definition:** Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. Common examples are travel advances which are made in contemplation of future travel expenses or advances to contractors which are made in contemplation of future receipt of inventory or fixed assets.

**Account Title:** Prepayments

Account Number: 1450 Normal Balance: Debit Type of Account: Posting

**Definition:** Expenditures which provide future benefits, prepayments are often recurrent in nature, and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

**Account Title:** Inventory and Related Property, Net

**Account Number:** 1500 **Normal Balance:** Debit **Type of Account:** Summary

**Definition:** The summation of the posting account balances in the 1500 series.

**Account Title:** Operating Materials and Supplies

**Account Number:** 1510 **Normal Balance:** Debit **Type of Account:** Summary

**Definition:** The summation of the posting account balances in the 1510 series.

**Account Title:** Operating Materials and Supplies Held for Use

Account Number: 1511
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property to be consumed as operating materials and supplies in normal operations.

**Account Title:** Operating Materials and Supplies Held in Reserve for Future Use

Account Number: 1512
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property held in reserve as operating materials and supplies because they are not readily available in the market or because there is more than a remote chance that they will eventually be needed.

**Account Title:** Operating Materials and Supplies - Excess, Unserviceable and Obsolete

Account Number: 1513
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property held as operating materials and supplies that exceed the amount expected to be used, are no longer needed due to changes in technology, laws, customs or operations, or are physically damaged and cannot be consumed in operations.

**Account Title:** Inventory, Net

Account Number: 1520 Normal Balance: Debit Type of Account: Summary

**Definition:** The summation of the posting account balances in the 1520 series.

**Account Title:** Inventory Held for Sale

Account Number: 1521
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property (1) held for sale, (2) in the process of production or sale, or (3) to be consumed in the production of goods for sale or in the provision of services for a fee transfer.

**Account Title:** Inventory Held in Reserve for Future Sale

Account Number: 1522
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property held in reserve as inventory for future sale, because it is not readily available in the market or because there is more than a remote chance that it will eventually be needed.

**Account Title:** Inventory Held for Repair

Account Number: 1523
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of damaged tangible personal property held as inventory, which is more economical to repair than to dispose.

**Account Title:** Inventory - Excess, Obsolete and Unserviceable

Account Number: 1524
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful due to obsolescence, or is damaged beyond economical repair.

**Account Title:** Inventory - Allowance

Account Number: 1529 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of estimated repairs needed for damaged inventory and the estimated gain or loss on the value of inventory due to unrealized holding gains or losses.

**Account Title:** Seized Property - Monetary Instruments

Account Number: 1530
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of all monetary instruments seized. Upon obtaining judgement, the amount held in this account will be reclassified to the appropriate forfeited property account. (See accounts 1541 Forfeited Property Held for Sale and 1542 Forfeited Property Held for Donation or Use.)

**Account Title:** Forfeited Property, Net

Account Number: 1540
Normal Balance: Debit
Type of Account: Summary

**Definition:** The summation of the posting account balances in the 1540 series.

**Account Title:** Forfeited Property Held for Sale

Account Number: 1541
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability; or unclaimed or abandoned merchandise.

**Account Title:** Forfeited Property Held for Donation or Use

Account Number: 1542
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of monetary instruments and property intended to be donated or to be used by the agency that were acquired as a result of: forfeiture proceedings, to satisfy a tax liability; or unclaimed or abandoned merchandise.

**Account Title:** Forfeited Property - Allowance

Account Number: 1549
Normal Balance: Credit
Type of Account: Posting

**Definition:** The estimated amount of third party liens and claims against forfeited property.

**Account Title:** Foreclosed Property, Net

**Account Number:** 1550 **Normal Balance:** Debit **Type of Account:** Summary

**Definition:** The summation of the posting account balances in the 1550 series.

**Account Title:** Foreclosed Property

Account Number: 1551
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

**Account Title:** Foreclosed Property - Allowance

Account Number: 1559
Normal Balance: Credit
Type of Account: Posting

**Definition:** The estimated amount of third party liens and claims against foreclosed property, and for pre-credit reform property, the additional amount necessary to reduce the value of the property to net realized value.

**Account Title:** Commodities, Net

Account Number: 1560
Normal Balance: Debit
Type of Account: Summary

**Definition:** The summation of the posting account balances to the 1560 series.

**Account Title:** Commodities Held Under Price Support and Stabilization Support

**Programs** 

Account Number: 1561
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost/value of commercial items held to stabilize or support market prices.

**Account Title:** Commodities - Allowance

**Account Number:** 1569 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The amount needed to reduce the gross value of commodities to their expected net realizable value.

**Account Title:** Stockpile Materials

Account Number: 1570
Normal Balance: Debit
Type of Account: Summary

**Definition:** The summation of the posting account balances in the 1570 series.

**Account Title:** Stockpile Materials Held in Reserve

Account Number: 1571
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of strategic and critical materials held due to statutory requirements or for use in national defense, conservation or national emergencies.

**Account Title:** Stockpile Materials Held for Sale

Account Number: 1572
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of strategic and critical materials held due to statutory requirements or for use in national defense, conservation or national emergencies that are authorized to be sold.

**Account Title:** Other Related Property, Net

Account Number: 1590 Normal Balance: Debit Type of Account: Summary

**Definition:** The summation of the posting account balances in the 1590 series.

**Account Title:** Other Related Property

Account Number: 1591
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of other related property not otherwise classified above, including real property acquired through military base closings.

**Account Title:** Other Related Property - Allowance

**Account Number:** 1599 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The estimated loss for third party liens and claims or for other changes in the value of other related property.

**Account Title:** Investments, Net

**Account Number:** 1600 **Normal Balance:** Debit **Type of Account:** Summary

**Definition:** Securities and other assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments, net of premiums and discounts.

**Account Title:** Securities (At Par)

Account Number: 1610 Normal Balance: Debit Type of Account: Posting

**Definition:** The par value of securities held by the agency.

**Account Title:** Securities - Unamortized Premium or Discount

Account Number: 1611
Normal Balance: Either
Type of Account: Posting

**Definition:** The unamortized amount of premiums or discounts on securities.

**Account Title:** Other Investments

Account Number: 1690 Normal Balance: Debit Type of Account: Posting

**Definition:** The value of other investments owned by the agency.

**Account Title:** Fixed Assets, Net

Account Number: 1700
Normal Balance: Debit
Type of Account: Summary

**Definition:** The current book value of real and personal property in accordance with capitalization criteria established by GAO.

Account Title: Land
Account Number: 1710
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost or appraised value of land owned by the government including public domain lands, standby facilities, and permanent improvements to the land.

**Account Title:** Construction in Progress

Account Number: 1720 Normal Balance: Debit Type of Account: Posting

**Definition:** Includes costs of direct labor, direct material, and overhead incurred in the construction of property, plant, and equipment for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

Account Title: Buildings
Account Number: 1730
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost of government-owned buildings under the control of the agency. This account includes buildings acquired under lease-purchase agreements.

**Account Title:** Accumulated Depreciation on Buildings

**Account Number:** 1739 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** Accumulates depreciation charged to expense for buildings.

**Account Title:** Other Structures and Facilities

**Account Number:** 1740 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The cost or appraised value of government-owned structures and facilities other than buildings that are purchased by general and trust fund appropriations and are under the control of the agency.

**Account Title:** Accumulated Depreciation on Other Structures and Facilities

Account Number: 1749
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates depreciation charged to expense for structures and facilities.

Account Title: Equipment
Account Number: 1750
Normal Balance: Debit
Type of Account: Posting

**Definition:** Tangible items of a durable nature used in the operations of an agency including but not limited to items such as word processors, typewriters, personal computers, calculators, furniture, copiers, machinery, automotive equipment, and ADP equipment (excluding ADP software).

**Account Title:** Accumulated Depreciation on Equipment

Account Number: 1759
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates depreciation charged to expense for equipment.

**Account Title:** Military Equipment

Account Number: 1760
Normal Balance: Debit
Type of Account: Posting

**Definition:** All categories of combat-type equipment such as ships, aircraft, and other military hardware (tanks, weapon systems, etc).

**Account Title:** Accumulated Depreciation on Military Equipment

Account Number: 1769
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates depreciation charged to expense for military equipment.

**Account Title:** Assets Under Capital Lease

Account Number: 1810
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of assets being leased under terms which are essentially equivalent to an installment purchase.

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease

Account Number: 1819
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates depreciation charged to expense for assets under capital lease.

**Account Title:** Leasehold Improvements

Account Number: 1820 Normal Balance: Debit Type of Account: Posting

**Definition:** The cost of improvements to leased land, buildings, structures, and facilities occupied by the government as a lessee, as well as easements and right-of-way.

**Account Title:** Accumulated Amortization on Leasehold Improvements

Account Number: 1829
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates amortization charged to expense for leasehold improvements.

**Account Title:** Automated Data Processing Software

Account Number: 1830
Normal Balance: Debit
Type of Account: Posting

**Definition:** The capitalized amount of acquired and/or internally developed automated data processing software.

**Account Title:** Accumulated Amortization on Automated Data Processing Software

Account Number: 1839
Normal Balance: Credit
Type of Account: Posting

**Definition:** Accumulates amortization charged to expense for automated data processing software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life cycle amortization.

**Account Title:** Other Natural Resources

Account Number: 1840
Normal Balance: Debit
Type of Account: Posting

**Definition:** The cost or appraised value of natural resources other than land.

**Account Title:** Allowance for Depletion

Account Number: 1849
Normal Balance: Credit
Type of Account: Posting

**Definition:** The reduction of an estimated available quantity of other natural resources.

**Account Title:** Other Fixed Assets

Account Number: 1890
Normal Balance: Debit
Type of Account: Posting

**Definition:** The value of fixed assets not otherwise classified above such as statues, monuments, and artwork.

**Account Title:** Other Assets, Net

Account Number: 1900 Normal Balance: Debit Type of Account: Summary

**Definition:** These accounts are to reflect the value of assets other than those specified above, less allowance for loss.

**Account Title:** Unrequisitioned Authorized Appropriations

Account Number: 1920 Normal Balance: Debit Type of Account: Posting

**Definition:** Represents unrequisitioned disbursing authority as provided for in liquidating cash authority granted by Congress.

**Account Title:** Receivable from Appropriations

Account Number: 1921
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount to be received from appropriations to fund current or future expenses for which the appropriations are already authorized by law.

**Account Title:** Borrowings Receivable from Treasury

**Account Number:** 1922 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The amount of cash to be received for loan programs through borrowing from the Treasury.

**Account Title:** Other Assets

Account Number: 1990
Normal Balance: Debit
Type of Account: Posting

**Definition:** Other assets not otherwise classified above.

Account Title: Liabilities
Account Number: 2000
Normal Balance: Credit
Type of Account: Summary

**Definition:** These accounts represent amounts owed by the U.S. Government for items received, services rendered, expenses incurred, assets acquired, construction performed and amounts received but as yet unearned.

**Account Title:** Accrued Liabilities - Other

Account Number: 2100
Normal Balance: Credit
Type of Account: Summary

**Definition:** Amounts owed for goods and other property ordered and received, and for services rendered by other than employees.

**Account Title:** Accounts Payable

**Account Number:** 2110 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

**Account Title:** Disbursements in Transit

Account Number: 2120
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

**Account Title:** Contract Holdbacks

**Account Number:** 2130 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The amounts withheld from grantees or contractors pending completion of related contracts.

**Account Title:** Accrued Interest Payable

Account Number: 2140
Normal Balance: Credit
Type of Account: Posting

**Definition:** Interest which accrues on borrowings and overdue accounts with the passage of time and is not due until a later period.

**Account Title:** Liability for Allocation Transfers

**Account Number:** 2150 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The amount of allocations payable from a parent appropriation to a transfer appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

**Account Title:** Loan Guarantee Liability

Account Number: 2180
Normal Balance: Credit
Type of Account: Posting

**Definition:** This account is the financing fund for loan guarantee programs. All transactions that affect the subsidy for loan guarantees will be recorded in this account. It represents the expected present value of cash flows to and from the government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

**Account Title:** Other Accrued Liabilities

Account Number: 2190 Normal Balance: Credit Type of Account: Posting

**Definition:** Amounts of accounts payable not otherwise classified above.

**Account Title:** Accrued Liabilities - Payroll and Benefits

Account Number: 2200 Normal Balance: Credit Type of Account: Summary

**Definition:** These accounts reflect accrued funded payroll and benefits and accrued unfunded annual leave.

**Account Title:** Accrued Funded Payroll and Benefits

Account Number: 2210
Normal Balance: Credit
Type of Account: Posting

**Definition:** The estimated liability for salaries and wages of civilians and commissioned officers that have been earned but are unpaid and amounts of funded annual leave, sick leave, and other employee benefits which have been earned but are unpaid. This accrual is to be reversed at the beginning of the subsequent accounting period, and is supported by the agency's payroll system files.

**Account Title:** Accrued Unfunded Liabilities

Account Number: 2220
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of unfunded liabilities expected to be paid from future years'

appropriations.

**Account Title:** Unearned Revenue (Advances)

Account Number: 2300
Normal Balance: Credit
Type of Account: Summary

**Definition:** Payments received for goods or services not as yet delivered.

**Account Title:** Advances from Others

Account Number: 2310
Normal Balance: Credit
Type of Account: Posting

**Definition:** The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

**Account Title:** Deferred Credits

Account Number: 2320 Normal Balance: Credit Type of Account: Posting

**Definition:** Revenue (or income) received but not yet earned.

**Account Title:** Liability for Deposit Funds and Suspense Accounts

Account Number: 2400 Normal Balance: Credit Type of Account: Posting

**Definition:** Amounts in deposit funds, suspense accounts, and undeposited collections, including budget clearing accounts awaiting disposition or reclassification.

Account Title: Debt
Account Number: 2500
Normal Balance: Credit
Type of Account: Summary

**Definition:** Agency liability in the form of notes payable and other borrowing agreements.

**Account Title:** Principal Payable to Treasury

Account Number: 2510
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of loan principal payable to Treasury.

**Account Title:** Borrowing from Federal Financing Bank

Account Number: 2520
Normal Balance: Credit
Type of Account: Posting

**Definition:** Amounts borrowed from the Federal Financing Bank.

**Account Title:** Securities Issued by Federal Agencies under General and Special

Financing Authority, Net

Account Number: 2530
Normal Balance: Credit
Type of Account: Posting

**Definition:** Borrowings issued to the public under general and special financing authority, net of premiums and discounts.

**Account Title:** Participation Certificates

Account Number: 2540
Normal Balance: Credit
Type of Account: Posting

**Definition:** The liability for the agency's share of participation certificates.

**Account Title:** Other Debt

Account Number: 2590
Normal Balance: Credit
Type of Account: Posting

**Definition:** All other forms of government obligations, secured and unsecured, not otherwise classified above.

**Account Title:** Actuarial Liabilities

Account Number: 2600
Normal Balance: Credit
Type of Account: Summary

**Definition:** Used by agencies that administer retirement, insurance, or other annuity programs to accrue estimates of the present value of program benefits and expenses that will be made in the future that relate to services performed or entitlements due as of the balance sheet date. These accounts are not used to accrue agency liabilities for contributions to these programs.

**Account Title:** Retirement Plans

Account Number: 2610
Normal Balance: Credit
Type of Account: Posting

**Definition:** Actuarial present value of accumulated plan benefits for pension plans administered by agencies (e.g., U.S. Civil Service Retirement System administered by OPM). In computing the liability, agencies shall comply with requirements established by 31 U.S.C. 9501, et seq., and the accounting guidance issued pursuant to the law.

**Account Title:** Insurance Plans

Account Number: 2620
Normal Balance: Credit
Type of Account: Posting

**Definition:** Actuarial liability for future policy benefits for insurance plans administered by agencies (e.g., Federal employees group life insurance program administered by OPM). In computing the liability, agencies shall comply with requirements established by Standard L20 of GAO's policy and procedures manual for guidance of Federal agencies, Title 2.

**Account Title:** Other Actuarial Liabilities

Account Number: 2690 Normal Balance: Credit Type of Account: Posting

**Definition:** The actuarial present value of accumulated plan benefits for other actuarial liability plans administered by agencies (e.g., Veterans' Compensation and Veterans' Pensions, administered by VA) not classified above.

**Account Title:** Other Liabilities

Account Number: 2900
Normal Balance: Credit
Type of Account: Summary

**Definition:** These accounts reflect the amounts of liabilities not otherwise classified above.

**Account Title:** Prior Liens Outstanding on Acquired Collateral

Account Number: 2910
Normal Balance: Credit
Type of Account: Posting

**Definition:** The value of liens approved and accepted as being claims against assets acquired through loan defaults.

**Account Title:** Contingent Liabilities

Account Number: 2920 Normal Balance: Credit Type of Account: Posting

**Definition:** The estimated value of a probable loss. Information must indicate it is probable that an asset has been impaired or a liability incurred; and the dollar amount of the loss can be reasonably estimated, or remote contingencies should be recorded in statistical (memorandum) accounts.

**Account Title:** Liability for Borrowings to be Received

**Account Number:** 2930 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The estimated amount of funds that an agency can borrow from Treasury to cover the cost of loans to be disbursed.

**Account Title:** Capital Lease Liability

Account Number: 2940
Normal Balance: Credit
Type of Account: Posting

**Definition:** The present value of liabilities for assets acquired under a lease agreement which meets the test for capitalizing the assets.

**Account Title:** Liability for Subsidy Related to Undisbursed Loans

Account Number: 2950
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of subsidy owed by the financing fund for direct and guaranteed loans which have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

**Account Title:** Accounts Payable Canceled

Account Number: 2960 Normal Balance: Credit Type of Account: Posting

**Definition:** This account is used to reclassify accounts payable which have been canceled under requirements of P.L. 101 - 510 from regular accounts payable to canceled accounts payable.

**Account Title:** Resources Payable to Treasury

Account Number: 2970
Normal Balance: Credit
Type of Account: Posting

**Definition:** Liquidating Fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

**Account Title:** Other Liabilities

Account Number: 2990
Normal Balance: Credit
Type of Account: Posting

**Definition:** Other liabilities not otherwise classified.

Account Title: Equity
Account Number: 3000
Normal Balance: Either
Type of Account: Summary

**Definition:** These accounts represent the difference between the assets and liabilities of the U.S. Government.

**Account Title:** Appropriated Capital

Account Number: 3100
Normal Balance: Credit
Type of Account: Posting

**Definition:** Net amounts appropriated by Congress.

**Account Title:** Appropriated Capital Funding Canceled Payables

Account Number: 3105
Normal Balance: Debit
Type of Account: Posting

**Definition:** This account is used to record appropriated capital funding payment of accounts payable which had been canceled under requirements of P.L. 101-510.

**Account Title:** Invested Capital

Account Number: 3200
Normal Balance: Credit
Type of Account: Summary

**Definition:** The net investment of the government related to the agency as a whole or to a single appropriation.

**Account Title:** Capital Investments

Account Number: 3210
Normal Balance: Credit
Type of Account: Posting

**Definition:** Represents the initial investment to commence operations, revenues and expenses transferred to this account, and funds returned to Treasury.

**Account Title:** Transfers-in from Others without Reimbursement

**Account Number:** 3220 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The net book value, or fair market value if unknown, of property transferred-in from another Federal activity without reimbursement.

**Account Title:** Transfers-out to Others without Reimbursement

Account Number: 3230
Normal Balance: Debit
Type of Account: Posting

**Definition:** The net book value of property transferred-out to another Federal activity without reimbursement.

**Account Title:** Results of Operations

Account Number: 3300
Normal Balance: Either
Type of Account: Summary

**Definition:** These accounts reflect the cumulative and net results of operations.

**Account Title:** Cumulative Results of Operations

Account Number: 3310
Normal Balance: Either
Type of Account: Posting

**Definition:** The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

**Account Title:** Net Results of Operations

Account Number: 3320
Normal Balance: Either
Type of Account: Posting

**Definition:** Used to reflect at year-end the fiscal year's results of each appropriation or fund from operating accounts.

**Account Title:** Donations and Other Items

Account Number: 3400
Normal Balance: Credit
Type of Account: Posting

**Definition:** The total fair market value of all donations received by the reporting entity. Donations are non-reciprocal transfers of assets from state, local or foreign governments, individuals, or others not related to the Federal government.

**Account Title:** Deferred Liquidating Cash Authority

Account Number: 3500
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of liquidating cash disbursing authority that has not been transferred by the U.S. Treasury to the expenditures account by year-end. This account is used for a single year-end closing entry and shall be reversed to open new general ledger accounts in the succeeding fiscal year.

**Account Title:** Future Funding Requirements

Account Number: 3501
Normal Balance: Debit
Type of Account: Posting

**Definition:** This account represents the amount of funding needed for liabilities (1) which are not funded by present or past appropriations or other funding sources and (2) for which no funding sources have yet been authorized by law or regulation. It is subtracted from equity (net position) in the statement of financial position.

Account Title: Budgetary
Account Number: 4000
Normal Balance: Debit
Type of Account: Summary

**Definition:** These accounts reflect budgetary operations and conditions from the time appropriations are realized until they are expended.

**Account Title:** Anticipated Total Resources

Account Number: 4001
Normal Balance: Debit
Type of Account: Posting

**Definition:** The account used (for year-end closing) to consolidate the total amount of resources expected to be received by the financing fund from all sources (Program Fund receipts, Borrowing from Treasury, Collections of Principal, and Collections of Loan Interest).

**Account Title:** Anticipated Contract Authority

**Account Number:** 4032 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The estimated amount of Indefinite Contract Authority during the fiscal year that permits a federal agency to incur obligations in advance of liquidating authority.

**Account Title:** Anticipated Reductions to Contract Authority

Account Number: 4034
Normal Balance: Credit
Type of Account: Posting

**Definition:** The estimated amounts of reductions during the fiscal year to Contract Authority.

**Account Title:** Anticipated Borrowing Authority

Account Number: 4042 Normal Balance: Debit Type of Account: Posting

**Definition:** The anticipated authority that permits a Federal agency to incur obligations and make payments for specific purposes out of monies borrowed from Treasury.

**Account Title:** Anticipated Reductions to Borrowing Authority

Account Number: 4044
Normal Balance: Credit
Type of Account: Posting

**Definition:** The estimated amounts of reductions during the fiscal year to Borrowing

Authority.

**Account Title:** Anticipated Payments to Treasury

Account Number: 4047
Normal Balance: Credit
Type of Account: Posting

**Definition:** The anticipated amounts to be paid to Treasury during the fiscal year.

**Account Title:** Anticipated Collections from Non-Federal Sources

Account Number: 4060
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount anticipated to be collected from non-Federal sources in the current fiscal year for loan programs (fees, loan principal, loan interest, rent, and proceeds from the sale of collateral).

**Account Title:** Anticipated Collections from Federal Sources

Account Number: 4070 Normal Balance: Debit Type of Account: Posting

**Definition:** The amount anticipated to be collected from Federal sources in the current fiscal year for loan programs (actual program loan subsidy - current, actual program fund subsidy - permanent, and interest from Treasury).

**Account Title:** Appropriations Realized

Account Number: 4110 Normal Balance: Debit Type of Account: Summary

**Definition:** These accounts represent the amount of appropriations specified in an appropriations act and becoming available on or after October 1 of the fiscal year.

**Account Title:** Debt Liquidation Appropriations

Account Number: 4111
Normal Balance: Debit
Type of Account: Posting

**Definition:** Amount appropriated to liquidate debt as specified in the appropriation language.

**Account Title:** Deficiency Appropriations

Account Number: 4112
Normal Balance: Debit
Type of Account: Posting

**Definition:** Amount appropriated to eliminate a prior year deficiency.

**Account Title:** Loan Subsidy Appropriation - Definite - Current

Account Number: 4115
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of definite current budget authority appropriated by law for loan subsidies in direct loan and guarantee programs.

**Account Title:** Entitlement Loan Subsidy Appropriation - Indefinite

Account Number: 4116
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of indefinite budget authority appropriated for subsidies in loan entitlement programs.

**Account Title:** Loan Administrative Expense Appropriation - Definite - Current

Account Number: 4117
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of definite current budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

**Account Title:** Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite -

Permanent

Account Number: 4118
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of indefinite permanent budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates.

**Account Title:** Other Appropriations Realized

Account Number: 4119
Normal Balance: Debit
Type of Account: Posting

**Definition:** All other appropriations not classified above.

**Account Title:** Appropriations Anticipated - Indefinite

Account Number: 4120
Normal Balance: Debit
Type of Account: Posting

**Definition:** The current estimate of amounts anticipated to become available under existing

law.

**Account Title:** Loan Subsidy Appropriation - Indefinite - Current

**Account Number:** 4121 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The amount of current indefinite budget authority appropriated to the program fund for loan subsidies in direct loan and loan guarantee programs.

**Account Title:** Contract Authority

Account Number: 4130 Normal Balance: Debit Type of Account: Summary

**Definition:** Amounts of authority under which contracts or other obligations may be executed in advance of the receipt of an appropriation, or in excess of amounts otherwise available in a revolving fund.

**Account Title:** Current-Year Contract Authority Realized - Definite

Account Number: 4131
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations in advance of appropriations or collections where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

**Account Title:** Current-Year Contract Authority Realized-Indefinite

Account Number: 4132
Normal Balance: Debit
Type of Account: Posting

**Definition:** Specific new statutory authority during the fiscal year that permits a Federal agency to incur obligations in advance of appropriations or collections.

**Account Title:** Actual Reductions to Contract Authority

Account Number: 4133
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of contract authority reduced by legislation that cancels budget authority during the fiscal year.

**Account Title:** Contract Authority Converted to Cash

Account Number: 4135
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of funds received during the fiscal year that liquidate Contract

Authority.

**Account Title:** Resources Realized from Contract Authority

Account Number: 4138
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of funds received during the fiscal year to fund Contract Authority at the time of disbursement. These will be contract to budgetary resources received to liquidate Contract Authority.

**Account Title:** Contract Authority Carried Forward

Account Number: 4139 Normal Balance: Debit Type of Account: Posting

**Definition:** The amount of Contract Authority carried forward into the next fiscal year.

**Account Title:** Borrowing Authority

Account Number: 4140
Normal Balance: Debit
Type of Account: Summary

**Definition:** Statutory authority that permits a Federal agency to incur obligations and to make payments for specified purposes from the proceeds of borrowed funds.

**Account Title:** Current-Year Borrowing Authority Realized - Definite

Account Number: 4141
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations and make payments to liquidate the obligations out of borrowed monies where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

**Account Title:** Current-Year Borrowing Authority Realized-Indefinite

Account Number: 4142
Normal Balance: Debit
Type of Account: Posting

**Definition:** New statutory authority during the fiscal year that permits a Federal agency to incur obligations and make payments for specified purposes out of borrowed monies where a specific sum is not stated when the authority is granted but is determinable only at some future date.

**Account Title:** Actual Reductions to Borrowing Authority

Account Number: 4143
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of Borrowing Authority reduced by legislation that cancels budget authority during the fiscal year.

**Account Title:** Borrowing Authority Converted to Cash

Account Number: 4145 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of nonexpenditure transfers during the fiscal year that reduce Borrowing Authority.

**Account Title:** Actual Payments to Treasury

Account Number: 4147
Normal Balance: Credit
Type of Account: Posting

**Definition:** Amounts paid to Treasury during the fiscal year.

**Account Title:** Resources Realized from Borrowing Authority

Account Number: 4148
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount drawn during the fiscal year to fund Borrowing Authority at the time of disbursement.

**Account Title:** Borrowing Authority Carried Forward

Account Number: 4149
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of Borrowing Authority carried forward into the next fiscal year.

**Account Title:** Reappropriations

Account Number: 4150
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

**Account Title:** Anticipated Transfers - Current-Year Authority

Account Number: 4160
Normal Balance: Either
Type of Account: Posting

**Definition:** The net amount of anticipated nonexpenditure transfers of current-year authority to or from appropriations and funds.

**Account Title:** Anticipated Allocation Transfers

**Account Number:** 4165 **Normal Balance:** Either **Type of Account:** Posting

**Definition:** The amount of budget authority anticipated to be transferred between a parent appropriation and a transfer appropriation via nonexpenditure transfer during the fiscal year.

**Account Title:** Transfers - Current-Year Authority

Account Number: 4170
Normal Balance: Either
Type of Account: Posting

**Definition:** The net amount of realized nonexpenditure transfers of current-year authority to or from appropriations and funds.

**Account Title:** Allocation Transfers

Account Number: 4175
Normal Balance: Either
Type of Account: Posting

**Definition:** The amount of budget authority transferred between a parent appropriation and a transfer appropriation via nonexpenditure transfer during the fiscal year. This includes amounts that are receivable or payable in which the nonexpenditure transfer has not yet been accomplished, and amounts that are paid or collected in which the nonexpenditure transfer has been accomplished.

**Account Title:** Anticipated Transfers - Prior-Year Authority

Account Number: 4180
Normal Balance: Either
Type of Account: Posting

**Definition:** The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds.

**Account Title:** Transfers - Prior-Year Authority

**Account Number:** 4190 **Normal Balance:** Either **Type of Account:** Posting

**Definition:** The net amount of realized nonexpenditure transfers to or from prior-year appropriations and funds.

**Account Title:** Total Actual Resources - Collected

Account Number: 4201
Normal Balance: Debit
Type of Account: Posting

**Definition:** This account is used to consolidate the total amount of actual resources collected from all sources.

**Account Title:** Anticipated Reimbursements and Other Income

Account Number: 4210
Normal Balance: Debit
Type of Account: Posting

**Definition:** The estimate of reimbursements expected to be earned during the current fiscal year which are subject to OMB apportionment, and other authorized reimbursements and/or other income for which current fiscal year obligational authority is automatically established on the basis of customer orders received.

**Account Title:** Anticipated Trust Fund Expenditure Transfers

Account Number: 4215
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

**Account Title:** Unfilled Customer Orders

Account Number: 4220
Normal Balance: Debit
Type of Account: Posting

**Definition:** The total amount of reimbursable orders accepted and unearned. This account represents the amount of goods and/or services to be furnished for other government agencies or the public. At the time goods and/or services are furnished, the amount becomes reimbursements earned.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable

Account Number: 4225 Normal Balance: Debit Type of Account: Posting

**Definition:** The amount of uncollected expenditure transfers from a trust fund to a general fund.

**Account Title:** Reimbursements and Other Income Earned

Account Number: 4250 Normal Balance: Debit Type of Account: Summary

**Definition:** The amount of reimbursements and other income earned to date, through the delivery of goods and performance of services, whether or not bills have been rendered or collections made.

**Account Title:** Reimbursements and Other Income Earned - Receivable

Account Number: 4251
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of reimbursements and other income earned but not received, to date , through the delivery of goods and performance of services.

**Account Title:** Reimbursements and Other Income Earned - Collected

Account Number: 4252 Normal Balance: Debit Type of Account: Posting

**Definition:** The amount of reimbursements and other income earned and collected, to date, through the provision of goods and performance of services.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Collected

Account Number: 4255
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

**Account Title:** Actual Collection of Fees

Account Number: 4261
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of fees collected during the fiscal year from non-federal sources.

**Account Title:** Actual Collection of Loan Principal

Account Number: 4262
Normal Balance: Debit
Type of Account: Posting

**Definition:** The total amount of loan principal collected during the fiscal year from non-

Federal sources.

**Account Title:** Actual Collection of Loan Interest

Account Number: 4263
Normal Balance: Debit
Type of Account: Posting

**Definition:** The total amount of loan interest collected during the fiscal year from non-

Federal sources for loan programs.

**Account Title:** Actual Collection of Rent

Account Number: 4264
Normal Balance: Debit
Type of Account: Posting

**Definition:** The total amount of rent collected during the fiscal year from non-Federal

sources.

**Account Title:** Actual Collections from Sale of Foreclosed Property

Account Number: 4265
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount collected during the fiscal year from the sale of foreclosed property.

**Account Title:** Other Actual Collections - Non-Federal

Account Number: 4266
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount collected during the fiscal year from non-Federal sources for which a specific SGL account has not been established.

**Account Title:** Actual Program Fund Subsidy Collected - Definite - Current

Account Number: 4271
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of current definite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

Account Title: Actual Program Fund Subsidy Collected - Indefinite - Permanent

Account Number: 4272
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of permanent indefinite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

**Account Title:** Interest Collected from Treasury

Account Number: 4273
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of interest collected during the fiscal year by the financing fund from Treasury for loan programs.

Account Title: Actual Program Fund Subsidy Collected - Indefinite - Current

Account Number: 4274
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of current indefinite subsidy collected during the fiscal year by the financing fund from the program fund for direct loan and loan guarantee programs.

**Account Title:** Actual Collections from Liquidating Fund

Account Number: 4275
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

Account Title: Actual Collections from Financing Fund

Account Number: 4276
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount the liquidating fund collects from the financing fund during the year for transfers of modified direct loans to the financing fund.

**Account Title:** Other Actual Collections - Federal

Account Number: 4277
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount collected during the fiscal year from Federal sources for which a specific SGL account has not been established.

**Account Title:** Actual Program Fund Subsidy Receivable - Definite - Current

Account Number: 4281
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of current definite subsidy due, but not collected by the financing fund from the program fund for loan programs.

**Account Title:** Actual Program Fund Subsidy Receivable - Indefinite - Permanent

Account Number: 4282
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of permanent indefinite subsidy due, but not collected by the financing fund from the program fund for loan programs.

**Account Title:** Interest Receivable from Treasury

Account Number: 4283
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of interest due, but not collected by the financing fund from

Treasury for loan programs.

**Account Title:** Actual Program Fund Subsidy Receivable - Indefinite - Current

Account Number: 4284
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of current indefinite subsidy due, but not collected by the financing fund from the program fund for direct loan and loan guarantee programs.

**Account Title:** Receivable from the Liquidating Fund

Account Number: 4285
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount due the financing fund, but not collected from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

**Account Title:** Receivable from the Financing Fund

Account Number: 4286
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount due the liquidating fund, but not collected from the financing fund for transfers of modified direct loans to the financing fund.

**Account Title:** Other Federal Receivables

Account Number: 4287
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of uncollected amounts due from federal sources for which a specific SGL account has not been established.

**Account Title:** Anticipated Recoveries of Prior-Year Obligations

Account Number: 4310 Normal Balance: Debit Type of Account: Posting

**Definition:** Estimated cancellations or downward adjustments of prior year obligations anticipated for recovery in the current fiscal year.

**Account Title: Canceled Authority** 

**Account Number:** 4350 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The amount of appropriation authority which is canceled five years after the end of a current-year or a multi-year appropriation with a set life.

Balance Available for Restoration, Writeoff and Withdrawal **Account Title:** 

**Account Number:** 4390 **Normal Balance:** Either **Type of Account: Summary** 

**Definition:** The net difference between amounts previously written off which have been restored to the account during the current fiscal year and amounts actually written off to date as transactions of the current fiscal year.

**Account Title:** Restorations, Writeoffs and Withdrawals

**Account Number:** 4391 **Normal Balance:** Either **Type of Account:** Posting

**Definition:** Amount available for obligation during the year that ceased to be available during or at the end of the fiscal year, other than amounts rescinded by law. Includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, amounts withdrawn/lapsed from liquidating appropriations.

**Account Title:** Rescissions - Current-Year

**Account Number:** 4392 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The amount of current-year budgetary resources rescinded by enacted

legislation.

**Account Title:** Rescissions - Prior-Year

Account Number: 4393
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of prior-year budgetary resources rescinded by enacted legislation.

**Account Title:** Authority Unavailable Pursuant to Public Law

Account Number: 4395
Normal Balance: Credit
Type of Account: Posting

**Definition:** Authority which has been temporarily withheld by reason of specific statutory restrictions and may not be used until the specific legal requirements are met.

**Account Title:** Authority Permanently Not Available Pursuant to Public Law

Account Number: 4396
Normal Balance: Credit
Type of Account: Posting

**Definition:** General permanent statutory reductions to budget authority other than rescissions that rescind the authority of more than one account; e.g., Gramm-Rudman-Hollings, and cancellation due to reappropriation.

**Account Title:** Unapportioned Authority - Pending Rescission

**Account Number:** 4420 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The total amount of budgetary resources withheld pending rescission action by the Congress.

**Account Title:** Unapportioned Authority - OMB Deferral

Account Number: 4430 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of budgetary authority specifically withheld from apportionment by the Office of Management and Budget.

**Account Title:** Unapportioned Authority - Available

Account Number: 4450
Normal Balance: Credit
Type of Account: Posting

**Definition:** Appropriated funds not yet apportioned by the OMB on a quarterly or other approved basis. The account is reduced as apportionments and apportionment reserves are established.

**Account Title:** Apportionments

Account Number: 4510 Normal Balance: Credit Type of Account: Posting

**Definition:** The amounts apportioned by OMB as Category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent quarters.

**Account Title:** Apportionments - Unavailable

Account Number: 4590
Normal Balance: Credit
Type of Account: Posting

**Definition:** Amounts anticipated and apportioned that will become available upon completion of a subsequent event such as accepting a reimbursable order.

**Account Title:** Allotments - Realized Resources

Account Number: 4610 Normal Balance: Credit Type of Account: Posting

**Definition:** The current period amount of Category A and B funds available for obligation/commitment. Subaccounts or data elements may be used to account for availability in current or subsequent quarters. Allowances may be established at an agency level.

**Account Title:** Other Funds Available for Commitment/Obligation

Account Number: 4620 Normal Balance: Credit Type of Account: Posting

**Definition:** Appropriated funds, not subject to apportionment, that are available for commitment/obligation.

**Account Title:** Funds Not Available for Commitment/Obligation

Account Number: 4630 Normal Balance: Credit Type of Account: Posting

**Definition:** Appropriated funds, that are not available for commitment/obligation.

**Account Title:** Allotments - Expired Authority

Account Number: 4650 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of appropriation authority which expires at the end of the current year or a multi-year appropriation with a set life.

**Account Title:** Commitments

Account Number: 4700 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of allotment or lower level authority committed in anticipation of obligation.

**Account Title:** Undelivered Orders

Account Number: 4800 Normal Balance: Credit Type of Account: Summary

**Definition:** The amount of goods and services ordered and obligated, but which have not been actually or constructively received.

**Account Title:** Undelivered Orders - Unpaid

Account Number: 4801 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of goods and services ordered and obligated which have not been actually or constructively received and for which amounts have not been prepaid or advanced.

**Account Title:** Undelivered Orders - Paid

Account Number: 4802 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of goods and services ordered and obligated which have not been actually or constructively received but have been prepaid or advanced.

**Account Title:** Downward Adjustments of Prior-Year Undelivered Orders

Account Number: 4870
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of prior-year obligations in excess of the related expended authority necessary to liquidate the obligations. This account is used after the year of the original obligation but before cancellation of the budgetary authority involved. Though its nature is as a contra amount to account 4800, the account accumulates authority from liquidation of obligations at amounts less than they were placed on the books.

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders

Account Number: 4880 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of expended authority in excess of related prior-year obligations necessary to liquidate the obligations. This account is used after the year of the original obligation but before cancellation of the budgetary authority involved.

**Account Title:** Expended Authority

Account Number: 4900 Normal Balance: Credit Type of Account: Summary

**Definition:** Paid and unpaid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessor, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

**Account Title:** Expended Authority - Unpaid

Account Number: 4901 Normal Balance: Credit Type of Account: Posting

**Definition:** The unpaid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

**Account Title:** Expended Authority - Paid

Account Number: 4902 Normal Balance: Credit Type of Account: Posting

**Definition:** The paid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

**Account Title:** Downward Adjustments of Prior-Year Expended Authority - Refunds

Account Number: 4971
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of cash refunds collected that amend overstated expended authority paid recorded in a prior year.

**Account Title:** Downward Adjustments of Prior-Year Expended Authority - Other

Account Number: 4979
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of adjustments that amend overstated expended authority - unpaid recorded in a prior year that do not result in a refund to the Government.

**Account Title:** Upward Adjustments of Prior-Year Expended Authority

Account Number: 4980
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of the adjustment to amend understated expended authority recorded in a prior year.

**Account Title:** Revenues and Financing Sources

Account Number: 5000
Normal Balance: Credit
Type of Account: Summary

**Definition:** These accounts reflect the amount of (1) income earned from sales of goods and services, including interest income, (2) appropriated capital used to finance expenses, (3) donations to the Government, and (4) receipts collected pursuant to the Government's sovereign power to levy taxes and fines. Exclude (1) gain from disposition of assets, (2) gain from liquidation of liabilities at an amount less than face value, and (3) other nonoperating gains covered in the 7000 series of accounts.

**Account Title:** Revenue from Goods Sold

Account Number: 5100 Normal Balance: Credit Type of Account: Posting

**Definition:** Revenue earned from the sale of any goods that were purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

**Account Title:** Revenue from Services Provided

Account Number: 5200 Normal Balance: Credit Type of Account: Posting

**Definition:** Revenue earned from the sale of services provided including sale of power, transportation, etc.

**Account Title:** Interest and Penalties Revenue

Account Number: 5300
Normal Balance: Credit
Type of Account: Posting

**Definition:** Revenue earned from delinquencies, investments and loans.

**Account Title:** Benefit Program Revenue

Account Number: 5400 Normal Balance: Credit Type of Account: Posting

**Definition:** Revenue received by agencies which administer retirement plans, insurance plans, and other annuity programs.

**Account Title:** Insurance and Guarantee Premium Revenue

**Account Number:** 5500 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** Revenue earned from insurance and guarantee premiums.

**Account Title:** Donated Revenue

Account Number: 5600
Normal Balance: Credit
Type of Account: Posting

**Definition:** Revenue to donation trust funds from authorized acceptance from non-Federal sources of payments in cash or kind to cover travel and/or subsistence expenses of employees and other authorized donations.

**Account Title:** Appropriated Capital Used

Account Number: 5700
Normal Balance: Credit
Type of Account: Posting

**Definition:** This account is a financing source to be matched against current period expenses funded by appropriations. This includes expenses funded by prior-year appropriations, such as (1) depreciation of fixed assets and consumption of inventory related to prior-year purchases of fixed assets and inventory, (2) accrued and actual losses on inventory writedowns, and (3) bad debt expenses related to capitalized long-term loans receivable and related interest.

**Account Title:** Other Financing Sources

Account Number: 5790
Normal Balance: Either
Type of Account: Posting

**Definition:** This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts.

**Account Title:** Adjustment of Appropriated Capital Used

Account Number: 5799
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of adjustment to financing sources in the program fund to reflect the amount of excess subsidy funds returned to Treasury by the financing fund.

**Account Title:** Tax Revenues

Account Number: 5800 Normal Balance: Credit Type of Account: Posting

**Definition:** Taxes and fees received from the public that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections), Social Security/Medicare contributions (reported by Social Security Administration), excise, estate and gift taxes, customs duties, and any other miscellaneous taxes.

**Account Title:** Other Revenue

Account Number: 5900
Normal Balance: Credit
Type of Account: Posting

**Definition:** Revenue received but not otherwise classified above.

**Account Title:** Contra Revenue - Collected for Others

Account Number: 5990
Normal Balance: Debit
Type of Account: Posting

**Definition:** This account is used in conjunction with revenue accrued by an agency when amounts collected must be deposited to Treasury. It is used to establish a corresponding liability to Treasury and is reported as a deduction from revenue on the agency's operating statement.

Account Title:ExpenseAccount Number:6000Normal Balance:DebitType of Account:Summary

**Definition:** The outflows of assets or incurrence of liabilities during a period resulting from rendering services, delivering or producing goods, or carrying out other normal operating activities.

**Account Title:** Operating/Program Expenses

Account Number: 6100 Normal Balance: Debit Type of Account: Posting

**Definition:** Operational and program costs incurred throughout the fiscal year. Operating/Program Expense is (1) the total outlay in cash or its equivalent applied in carrying out a specific program or function, (2) the total cost of goods sold plus all selling, administrative, and general expenses applicable thereto, and (3) the total cost assignable against operating income or profit.

**Account Title:** Contra Bad Debt Expense - Incurred for Others

Account Number: 6190
Normal Balance: Credit
Type of Account: Posting

**Definition:** This account is used in conjunction with recording bad debts expense related to accounts receivable held for others, collections on which must be deposited to Treasury. It is used as an offset to reduce the related liability and payable to Treasury and is netted against bad debts expense before reporting that expense on the agency's operating statement.

**Account Title:** Excess Subsidy Returned

Account Number: 6199
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of adjustment to subsidy expense in the program fund to reflect the amount of excess subsidy funds returned to Treasury by the financing fund as a result of a reestimate.

**Account Title:** Interest Expenses

Account Number: 6300 Normal Balance: Debit Type of Account: Summary

**Definition:** The expense incurred by the agency from late payment of accounts and loans payable, and the current interest accruing on amounts owed to others.

**Account Title:** Interest Expenses on Borrowing from Treasury

Account Number: 6310
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury.

**Account Title:** Interest Expenses on Securities

Account Number: 6320
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

**Account Title:** Other Interest Expenses

**Account Number:** 6330 **Normal Balance:** Debit **Type of Account:** Posting

**Definition:** The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others not otherwise classified above.

**Account Title:** Benefit Program Expenses

Account Number: 6400
Normal Balance: Debit
Type of Account: Posting

**Definition:** Amounts paid to benefit programs by program agencies on behalf of their

employees.

**Account Title:** Cost of Goods Sold

Account Number: 6500 Normal Balance: Debit Type of Account: Posting

**Definition:** The total cost of goods or services sold at point of sale including the inventory value of commodities sold from stock and all labor, material, and other expenses applied to manufactured items sold.

**Account Title:** Applied Overhead

Account Number: 6600
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of overhead cost distributed to work in process or construction in

process.

**Account Title:** Other Expenses

Account Number: 6900
Normal Balance: Debit
Type of Account: Posting

**Definition:** Expenses not otherwise classified above.

Account Title: Gains
Account Number: 7100
Normal Balance: Credit
Type of Account: Summary

**Definition:** Gain on assets.

**Account Title:** Gains on Disposition of Assets

Account Number: 7110
Normal Balance: Credit
Type of Account: Posting

**Definition:** The gain on the disposition (such as sale, exchange, casualty, disposal or retirement) of assets and personal property.

**Account Title:** Other Gains

**Account Number:** 7190 **Normal Balance:** Credit **Type of Account:** Posting

**Definition:** The gain on assets resulting from events other than disposition.

Account Title: Losses
Account Number: 7200
Normal Balance: Debit
Type of Account: Summary

**Definition:** Losses on assets.

**Account Title:** Losses on Disposition of Assets

Account Number: 7210
Normal Balance: Debit
Type of Account: Posting

**Definition:** The loss on the disposition (such as sale, exchange, casualty, disposal or retirement) of assets and personal property.

**Account Title:** Other Losses

Account Number: 7290
Normal Balance: Debit
Type of Account: Posting

**Definition:** The loss on assets resulting from events other than disposition.

**Account Title:** Extraordinary Items

Account Number: 7300
Normal Balance: Either
Type of Account: Posting

**Definition:** Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements.

**Account Title:** Prior Period Adjustments

Account Number: 7400
Normal Balance: Either
Type of Account: Posting

**Definition:** Adjustments relating to activity involving gains or losses in prior periods. Insufficient appropriations on participation certificate activities should be included in this account.

**Account Title:** Distribution of Income - Dividend

Account Number: 7500
Normal Balance: Debit
Type of Account: Posting

**Definition:** Distribution of income, such as certain types of income transferred to the general fund of the Treasury, interest on capital, franchise taxes, etc.

**Account Title:** Changes in Actuarial Liability

**Account Number:** 7600 **Normal Balance:** Either **Type of Account:** Posting

**Definition:** The amount of increase or decrease in actuarial liability.

**Account Title:** Memorandum

Account Number: 8000
Normal Balance: Either
Type of Account: Summary

**Definition:** This account records events related to guaranteed loan processing.

**Account Title:** Guaranteed Loan Level (GLL)

Account Number: 8010
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of guaranteed loan commitments; supportable by the subsidy budget authority of new commitments, or in the case of negative subsidies, the amount authorized by appropriation acts.

**Account Title:** Guaranteed Loan Level - Unapportioned

Account Number: 8015
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of guaranteed loan level not yet apportioned by OMB.

**Account Title:** Guaranteed Loan Level - Apportioned

Account Number: 8020 Normal Balance: Credit Type of Account: Posting

**Definition:** The amount of category A and B guaranteed loan level that is available for

allotment.

**Account Title:** Guaranteed Loan Level - Allotted and Available to Lenders

Account Number: 8025
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of category A and B guaranteed loan level allotted to program managers for which commitments may be made this period to lenders.

Account Title: Guaranteed Loan Level - Administrative Commitments Prior to Signing

Contracts

Account Number: 8030
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of category A and B guaranteed loan level committed in anticipation of signing a contract.

**Account Title:** Guaranteed Loan Level - Contract Signed - Undisbursed by Lenders

Account Number: 8035
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of category A and B contracts for guaranteed loans that will be disbursed by a lender.

**Account Title:** Guaranteed Loan Level - Disbursed by Lenders

Account Number: 8040
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of category A and B guaranteed loan principal disbursed by lenders.

**Account Title:** Guaranteed Loan Level - Unused Authority

Account Number: 8045
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of category A and B guaranteed loan level for which contracts have not been signed.

Account Title: Guaranteed Loan (GL) Principal Outstanding

Account Number: 8050
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal outstanding with the lender. At the end of the year, accounts 8053 through 8068 are closed to this account.

**Account Title:** Guaranteed Loan New Disbursements by Lender

Account Number: 8053
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal disbursed during the current year by

lenders.

**Account Title:** Guaranteed Loan Repayments and Prepayments

Account Number: 8056
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount paid during the current year by the borrower to the lender as principal repayment and prepayment of guaranteed loans.

Account Title: Guaranteed Loan Default - Loan Acquired

Account Number: 8059
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal reduced by termination for default this current year that leads to the acquisition of a loan receivable by the agency.

**Account Title:** Guaranteed Loan Default - Property Acquired

Account Number: 8062
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal reduced by terminations for default this current year that leads to the acquisition of property by the agency.

**Account Title:** Guaranteed Loan Default - Claim Payment Only

Account Number: 8065
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal reduced by termination for default this current year that leads to claim payments by the agency that does not result in the acquisition of a loan receivable or property.

**Account Title:** Guaranteed Loan Adjustments

Account Number: 8068
Normal Balance: Either
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal reduced or increased this current year by reasons other than repayment or default; i.e., outstanding principal balances of guaranteed loans transferred to or received from other accounts.

**Account Title:** Guaranteed Loan Principal to be Collected

Account Number: 8070
Normal Balance: Debit
Type of Account: Posting

**Definition:** The amount of guaranteed loan principal outstanding with the lender.

# Attachment 3 4/25/96 Effective October 1, 1996 TFM Transmittal Letter S2-96-02

#### SF-133 Report on Budget Execution

1 !	T: . I	A 4		II W Hallsillitta
No No	Trial <u>Bal</u>		Account Title	Additional Information Required
1A	Е		Debt Liquidation Appropriations	
1A	E	4112	Deficiency Appropriations	
1A	Е	4115	Loan Subsidy Appropriation - Definite - Current	
1A	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite	
1A	E	4117	Loan Administrative Expense Appropriation - Definite - Current	
1A	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite-Permanent	
1A	E	4119	Other Appropriations Realized	
1A	E	4121	Loan Subsidy Appropriation - Indefinite - Current	
1A	E	4150	Reappropriations	
1A	E	4392	Rescissions - Current-Year	Appropriations
1B 1B 1B 1B	E E E	4141 4142	Anticipated Borrowing Authority Current-Year Borrowing Authority Realized - Definite Current-Year Borrowing Authority Realized-Indefinite Rescissions - Current-Year	Zero for final  Borrowing Authority
1C 1C 1C 1C	E E E	4032 4131 4132	Anticipated Contract Authority Current-Year Contract Authority Realized - Definite Current-Year Contract Authority Realized-Indefinite Rescissions - Current-Year	Zero for final  Contract Authority
1D 1D	E E		Transfers - Current-Year Authority Allocation Transfers	
1E 1E 1E	E E E	4160	Appropriations Anticipated - Indefinite Anticipated Transfers - Current-Year Authority Anticipated Allocation Transfers	Zero for final Zero for final Zero for final

1.1 7.1.1				1FM Transmittal Letter 52-96-02		
Line <u>No</u>	Trial <u>Bal</u>		Account Title	Additional Information Required		
2A	В	4201	Total Actual Resources - Collected			
2A	В		Reimbursements and Other Income Earned - Receivable			
2A	В		Actual Program Fund Subsidy Receivable - Definite - Current			
2A	В		Actual Program Fund Subsidy Receivable - Indefinite - Permanent			
2A	В		Interest Receivable from Treasury			
2A	В		Actual Program Fund Subsidy Receivable - Indefinite - Current			
2A	В		Receivable from the Liquidating Fund			
2A	В		Receivable from the Financing Fund			
2A	В	4287	Other Federal Receivables			
2A	В	4801	Undelivered Orders - Unpaid			
2A	В	4802	Undelivered Orders - Paid			
2A	В	4901	Expended Authority - Unpaid			
Shou	ld equa	al:				
	В		Unapportioned Authority - Available			
	В		Allotments - Expired Authority			
2B	Е	4190	Transfers - Prior-Year Authority			
2C	E	4180	Anticipated Transfers - Prior-Year Authority			
3A1	Е	4252	Reimbursements and Other Income Earned - Collected	Other than approp expenditure transfers-trust fund to general fund		
3A1	E	4261	Actual Collection of Fees			
3A1	E	4262	Actual Collection of Loan Principal			
3A1	Е	4263	Actual Collection of Loan Interest			
3A1	Е	4264	Actual Collection of Rent			
3A1	E		Actual Collections from Sale of Foreclosed Property			
3A1	E		Other Actual Collections - Non-Federal			
3A1	E		Actual Program Fund Subsidy Collected - Definite - Current			
3A1	E		Actual Program Fund Subsidy Collected - Indefinite - Permanent			
3A1	E		Interest Collected from Treasury			
3A1	E		Actual Program Fund Subsidy Collected - Indefinite - Current			
3A1	E		Actual Collections from Liquidating Fund			
3A1	E		Actual Collections from Financing Fund			
3A1	E		Other Actual Collections - Federal			
3A1	E	4971	Downward Adjustments of Prior-Year Expended Authority - Refunds			

Lino	Trial	A cot		1FW Transmittal Letter 52-96-02
No	<u>Bal</u>		Account Title	Additional Information Required
3A2 3A2 3A2 3A2 3A2 3A2 3A2 3A2	E-B E-B E-B E-B E-B	4281 4282 4283 4284 4285 4286	Reimbursements and Other Income Earned - Receivable Actual Program Fund Subsidy Receivable - Definite - Current Actual Program Fund Subsidy Receivable - Indefinite - Permanent Interest Receivable from Treasury Actual Program Fund Subsidy Receivable - Indefinite - Current Receivable from the Liquidating Fund Receivable from the Financing Fund Other Federal Receivables	Other than approp expenditure transfers-trust fund to general fund
3B1	E-B	4220	Unfilled Customer Orders	W/Advance. Obligated amounts only for final in year of expiration
3B2	E-B	4220	Unfilled Customer Orders	No advance. Obligated amounts only for final in year of expiration
3C1		N/A	Used only with prior OMB approval.	
3C2 3C2 3C2	E	4060	Anticipated Reimbursements and Other Income Anticipated Collections from Non-Federal Sources Anticipated Collections from Federal Sources	Zero for final Zero for final Zero for final
3D1	Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
3D2 3D2			Anticipated Trust Fund Expenditure Transfers Appropriation Trust Fund Expenditure Transfers - Receivable	Zero for final
4A 4A	E E		Downward Adjustments of Prior-Year Undelivered Orders Downward Adjustments of Prior-Year Expended Authority - Other	
4B	Е	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Debit Balances. Zero for final
5	Е	4395	Authority Unavailable Pursuant to Public Law	
6A	Е	4350	Canceled Authority	
6B	E	4393	Rescissions - Prior-Year	Reductions not affecting more than one account

Line Trial Acct		IFW Iransmittai L		
<u>No</u>	Bal	No.	Account Title	Additional Information Required
6C	E	4147	Actual Payments to Treasury	
6D 6D	E E		Actual Reductions to Contract Authority Actual Reductions to Borrowing Authority	
6E	Е	4396	Authority Permanently Not Available Pursuant to Public Law	Reductions affecting more than one account and reappropriation reductions
6F 6F 6F	E E E	4044	Anticipated Reductions to Contract Authority Anticipated Reductions to Borrowing Authority Anticipated Payments to Treasury	Zero for final Zero for final Zero for final
7		Calc	Sum of line 1 through 6.	
8A 8A 8A 8A 8A	E-B E-B E E-B E	4802 4880 4901 4902	Undelivered Orders - Unpaid Undelivered Orders - Paid Upward Adjustments of Prior-Year Undelivered Orders Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B 8B 8B 8B 8B	E-B E-B E E-B E	4802 4880 4901 4902	Undelivered Orders - Unpaid Undelivered Orders - Paid Upward Adjustments of Prior-Year Undelivered Orders Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Expended Authority	Category B. Direct. Subcategory 1N
8C 8C 8C 8C 8C	E-B E-B E E-B E	4802 4880 4901 4902	Undelivered Orders - Unpaid Undelivered Orders - Paid Upward Adjustments of Prior-Year Undelivered Orders Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Expended Authority	Not subject to apportionment

1:	Tuial	A 4		TFW Transmittal Letter 32-30-0
No No	Trial <u>Bal</u>		Account Title	Additional Information Required
8D 8D 8D 8D 8D 8D	E-B E-B E E-B E	4802 4880 4901 4902	Undelivered Orders - Unpaid Undelivered Orders - Paid Upward Adjustments of Prior-Year Undelivered Orders Expended Authority - Unpaid Expended Authority - Paid Upward Adjustments of Prior-Year Expended Authority	Reimbursable Reimbursable Reimbursable Reimbursable Reimbursable Reimbursable
9A1 9A1 9A1	E E E	4610	Apportionments Allotments - Realized Resources Commitments	Through current period
9A2	E	4590	Apportionments-Unavailable	Anticipated. Unavailable for obligation through current period
9B	E	4620	Other Funds Available for Commitment/Obligation	
9C			Used only with prior OMB approval.	
10A 10A	E E		Apportionments Apportionments-Unavailable	Subsequent periods Subsequent periods
10B	Е	4430	Unapportioned Authority - OMB Deferral	
10C	Е	4420	Unapportioned Authority - Pending Rescission	
10D 10D 10D 10D	E E E	4450 4630	Anticipated Recoveries of Prior-Year Obligations Unapportioned Authority - Available Funds Not Available for Commitment/Obligation Allotments - Expired Authority	Unexpired accounts only. Credit Balances. Zero for final Final report in year of expiration and subsequent years
11		Calc	Sum of lines 8 through 10.	

Lino	Trial	A oot			IFW Transmittai Letter
<u>No</u>	Trial <u>Bal</u>		Account Title	Ac	Iditional Information Required
12	В	4220	Unfilled Customer Orders	No advance.	Govt./Non-Govt. exceptions
12	В	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		•
12	В		Reimbursements and Other Income Earned - Receivable		
12	В	4281	Actual Program Fund Subsidy Receivable - Definite - Current		
12	В		Actual Program Fund Subsidy Receivable - Indefinite - Permanent		
12	В		Interest Receivable from Treasury		
12	В	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		
12	В		Receivable from the Liquidating Fund		
12	В		Receivable from the Financing Fund		
12	В	4287	Other Federal Receivables		
12	В	4801	Undelivered Orders - Unpaid		
12	В	4901	Expended Authority - Unpaid		
13			Not derived from SGL Accounts		
14A	Е	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		
14A	E	4251	Reimbursements and Other Income Earned - Receivable		
14A	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		
14A	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		
14A	E	4283	Interest Receivable from Treasury		
14A	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		
14A	E	4285	Receivable from the Liquidating Fund		
14A	E	4286	Receivable from the Financing Fund		
14A	Е	4287	Other Federal Receivables		
14B1	Е	4220	Unfilled Customer Orders	No advance.	Govt./Non-Govt. exceptions
14B2			Used only with prior OMB approval.		
14B3			Used only with prior OMB approval.		
14C			Undelivered Orders - Unpaid		
14C			Downward Adjustments of Prior-Year Undelivered Orders		
14C	Е	4880	Upward Adjustments of Prior-Year Undelivered Orders	Unpaid portion	on

	Trial <u>Bal</u>		Account Title	Additional Information Required
14D 14D 14D	E	4979	Expended Authority - Unpaid Downward Adjustments of Prior-Year Expended Authority - Other Upward Adjustments of Prior-Year Expended Authority	Unpaid portion
15		Calc	Line 8-(3A+3B+3D+4A)+12+or-13-(-14A-14B1+14C+14D) Also equals:	
15A	E E E	4902 4880	Undelivered Orders - Paid Expended Authority - Paid Upward Adjustments of Prior-Year Undelivered Orders Upward Adjustments of Prior-Year Expended Authority Should equal disbursements reported on SF 224.	Paid portion Paid portion
15B	E-B E E E E E E E E E E E E E E E E E E	4252 4255 4261 4262 4263 4264 4265 4266 4271 4272 4273 4274 4275 4276 4277	Unfilled Customer Orders Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Loan Interest Actual Collection of Rent Actual Collections from Sale of Foreclosed Property Other Actual Collections - Non-Federal Actual Program Fund Subsidy Collected - Definite - Current Actual Program Fund Subsidy Collected - Indefinite - Permanent Interest Collected from Treasury Actual Program Fund Subsidy Collected - Indefinite - Current Actual Collections from Liquidating Fund Actual Collections from Financing Fund Other Actual Collections - Federal Downward Adjustments of Prior-Year Expended Authority - Refunds	W/advance. Obligated amts only for final in year of expiration

<sup>\*</sup> Should equal collections reported on the SF 224.

<sup>\*</sup> OMB Circular A-34 requires that agencies INCLUDE refunds with collections on line 15B. I TFM 2-3300 requires that agencies NET refunds with disbursements reported in column 3 of the SF-224. This difference will be a reconciling item until the TFM is updated.

# UNITED STATES GOVERNMENT STANDARD GENERAL LEDGER



# ISSUES AND INFORMATION

#### **Return to SGL Home Page**

#### **Background**

The Financial Standards and Reporting Division oversees the standardization of accounting policies and practices throughout the Federal Government for the United States Standard General Ledger (USSGL). The Standard General Ledger Section (SGL) serves as a source of guidance and information concerning standard accounting practices along with guidance on issues that are unique. Through consensus of the Issues Resolution Committee (IRC) and the SGL Board, position/policy statement packages are approved. These packages are offered here as reference material. It is the intention of the SGL to keep this information current by updating existing packages and adding information as it becomes available.

#### **Purpose**

The purpose of this document is to provide the most up to date information in a consistent manner for persons contacting the SGL staff for guidance.

#### **Audience and Uses**

This document is for the use of the SGL staff. This reference material is available on the Internet through the USSGL Home Page.

The documents below are available in multiple formats including Portable Document Format (pdf). If your browser is not configured for pdf files, the <u>Adobe Acrobat Reader</u> is free to download and install.

# A. • Rescissions/Other Unavailable Authority



This document contains transactions that relate to the recognition of Rescissions, Other Unavailable Authority and Downward

Adjustments of Expended Authority. This document was a product of a presentation made to the SGL Board on February 29, 1996 to justify the creation of new SGL Accounts. This proposal was accepted by the SGL Board, and the new accounts were added to be effective on October 1, 1996. These transactions are intended for use beginning in Fiscal Year 1996.

#### B. Transactions Required to Complete Report on Budget Execution (SF-133)



This document contains various transactions that relate to the completion of the new OMB Report on Budget Execution (SF-133). The transactions include: Reappropriations of Expired Funds, Rescissions, Sample Transactions demonstrating the Collected vs. Receivable concept, Sample Transactions demonstrating the Paid/Unpaid concept, Apportionments Unavailable and Appropriation Trust Fund Expenditure Transfers. These documents were a product of a presentation made to the SGL Board on February 29, 1996 to justify the creation of new SGL Accounts or changes to existing account(s). In some cases, the proposal includes examples of how the new accounts (or changed accounts) are treated on the Pre-Closing and Post-Closing Trial Balances and on the SF-133. This proposal was accepted by the SGL Board, and new accounts were added and several accounts were changed to be effective on October 1, 1996. These transactions are intended for use beginning in Fiscal Year 1996.

#### C. • Allocation Transfers:

(PDF) This document demonstrates an allocation transfer based on an Interagency Agreement (IAG). This document was a product of a presentation made to the SGL Board on February 29, 1996 to justify the creation of new SGL Accounts. The proposal also includes examples of how the new accounts are treated on the Pre-Closing and Post-Closing Trial Balances and on the SF-133. This proposal was accepted by the SGL Board, and new accounts were added and several accounts were changed to be effective on October 1, 1996. These transactions are intended for use beginning in Fiscal Year 1996.

# D. • Appropriation Transfers:

(PDF) This document illustrates the transfer of current year funding from one appropriation to another appropriation. This document was a product of a presentation made to the SGL Board on February 29, 1996 to justify the creation of new SGL Accounts. The proposal also includes examples of how the new accounts are treated on the Pre-Closing and Post-Closing Trial Balances and on the SF-133. This proposal was accepted by the SGL Board, and new accounts were added and several accounts were changed to be effective on October 1, 1996. These transactions are intended for use beginning in Fiscal Year 1996.

#### E. Editable Zipped Files\* in WordPerfect 5.1 format: (File Size 28,935)

Rescissions/Other Unavailable Authority Transactions Required to Complete Report on Budget Execution (SF-133) Allocation Transfers Appropriation Transfers \*Download DOS and Windows software to unzip the above files. See index.txt for description.

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# RESCISSIONS/OTHER UNAVAILABLE AUTHORITY

- 1a. To record current year rescission:
  - 4450 Unapportioned Authority Available 4392 Rescissions - Current-Year

(Data elements needed for 4392 to distinguish between type of resource).

- 1b. To close 4392 current year rescission:
  - 4392 Rescissions Current-Year
    4201 Total Actual Resources Collected
- 2. To anticipate a rescission:
  - 4450 Unapportioned Authority Available 4420 Unapportioned Authority - Pending Rescission
- 3a. To record a rescission which had previously been anticipated:
  - 4420 Unapportioned Authority Pending Rescission 4392 Rescissions - Current-Year or 4393 Rescissions - Prior-Year
- 3b. To record a rescission which had not previously been anticipated:
  - 4450 [44EX] Unapportioned Authority Available
    4392 Rescissions Current-Year
    or
    4393 [NEW] Rescissions Prior-Year
- 4. To close 4420 Unapportioned Authority Pending Rescission when the rescission was not enacted into law:
  - 4420 Unapportioned Authority Pending Rescission
     4650 Allotments Expired Authority (expired funds)
     4450 Unapportioned Authority Available (unexpired funds)

- 5. To close 4392 or 4393 Rescissions:
  - 4392 Rescissions Current-Year

or

**4393** [NEW] Rescissions - Prior-Year 4119 [41EX] Other Appropriations Realized

- 6. To realize authority made unavailable pursuant to public law:
  - 4450 Unapportioned Authority Available4395 Authority Unavailable Pursuant to Public Law (Temp)

or

4396 Authority Permanently Not Available Pursuant to PL

- 7. To close 4395 or **4396** Authority Unavailable Pursuant to PL:
  - 4395 Authority Unavailable Pursuant to PL (Temp)

or

**4396** Authority Permanently Not Available Pursuant to PL 4119 Other Appropriations Realized

(Assumes authority is permanently unavailable. If it is merely deferred to subsequent years, credit is to 4450, Unapportioned Authority - Available).

# **Reappropriations of Expired Funds**

1. To record a reappropriation of expired authority to an unexpired account.

Losing Account

4650 Alloments - Expired Authority 100

4396 Authority Permanently Not Available Pursuant to P.L. (6e)

100

Losing Account SF 133

#### **Closing Entries**

4396 Authority Permanently Not

Gaining Account Transaction

4150 Reappropriations (1a) 100

4450 Unapportioned Authority - Available (10d) 100

# Gaining Account SF 133

1A 4150 100

10D 4450 <u>100</u>

11 <u>100</u>

#### **Closing Entries**

4201 Total Actual Resources - Collected 100 4150 Reappropriations

# **Reappropriations of Unexpired Funds**

1. To record a reappropriation of unexpired authority to an unexpired account.

#### Losing Account Transactions

4510	Apportionments	50	
4610	Allotments - Realized Resources* 50		
4450	Unapportioned Authority - Av	ailable 100	
	4170 Transfers - Current	Year Authority(line 1d)	200
	(or)		
	4190 Transfers - Prior-Yes	ar Budgetary Resources (line 2b)	)

<sup>\*</sup> If committed funds are transferred, they must be decommitted first.

#### Losing Account SF 133

1. To consolidate new authority and close reductions to authority.

#### Gaining Account Transactions

#### Gaining Account SF 133

1A **4150** 200 1D **4170** 200 6E **4396** <200> 7 200 10D 4450 200 11 200

#### Losing Account

4170 Transfers - Current Year Authority
(or)
4190 Transfers - Prior-Year Authority
4201 Total Actual Resources - Collected
200

#### Losing Account SF 133

1A 4119 200 1D **4170** <200> 7 <u>0</u>

#### Gaining Account

4396 Authority Perm. Not
 Available Pursuant to P.L.

4201 Total Actual Resources - Collected
200
4150 Reappropriations
200
4170 Transfers - Current Year Authority
(or)
4190 Transfers - Prior-Year Authority

#### Rescissions

#### Transactions that affect lines 1a, 1b, and 1c:

- 1. To record current year rescissions. (data elements needed for 4392 to distinguish between type of resource.)
  - 4450 Unapportioned Authority4392 Rescissions Current Year
- 2. To close Current Year Rescissions.
  - 4392 Rescissions Current Year
    4201 Total Actual Resources Collected

#### Transactions affecting line 6b.

- 1. To record rescissions of prior year balances.
  - 4450 Unapportioned Authority
    4393 Rescissions Prior-Year
- 2. To close rescissions of prior year balances.
  - 4393 Rescissions Prior-Year
    4201 Total Actual Resources Collected

#### Transactions affecting line 6e.

- 1. To record a general provision of an appropriations act that specifies an amount to be reduced from more than one account. e.g., Gramm-Rudman-Hollings or Sequestration
  - 4450 Unapportioned Authority4396 Authority Permanently Not Available Pursuant To Public Law
- 2. To close Authority Permanently Not Available Pursuant To Public Law.
  - **4396** Authority Permanently Not Available Pursuant To Public Law 4201 Total Actual Resources Collected

#### Sample Transactions of Collected vs. Receivable

BUDGETARY TRIAL BALANCE DERIVED FROM CASE Agency ABC (Performing) (Year 2)				
4210	Anticipated			
	Reimbursements and			
	Other Income	725		
4220	Unfilled Customer			
	Orders (A)	275		
4220	Unfilled Customer Orders (N)	200		
4252	Reimbursements and Other			
	<b>Income Earned - Collected</b>	130		
4590	Apportionments Unavail	7	25	
4801	Undelivered Orders - Unpaid	2	95	
4870	Downward Adj Pr-Yr			
	Obligations	20		
4901	Expended Auth - Unpaid	2	00	
4902	Expended Auth - Paid		<u> 30</u>	
		<u>1,350</u> <u>1,3</u>	<u>50</u>	

(Excerpt from Reimbursable Case Studies)

22B. Agency ABC notified Agency DEF and recorded earnings for Reimbursable work performed.

#### **Budgetary**

4251 [42EA,42EB] Reimbursements and Other Income Earned - Receivable 4220 [42DX,42DY] Unfilled Customer Orders (N)	200	200
<u>Proprietary</u>		
1310 Accounts Receivable 5200 Revenue from Services Provided	200	200

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) (Year 2)				
4210	Anticipated			
	Reimbursements and			
	Other Income	725		
4220	Unfilled Customer			
	Orders (A)	275		
4251	Reimbursements and Other			
	<b>Income Earned - Receivable</b>	200		
4252	<b>Reimbursements and Other</b>			
	<b>Income Earned - Collected</b>	130		
4590	Apportionments Unavail		725	
4801	Undelivered Orders - Unpaid		295	
4870	Downward Adj Pr-Yr			
	Obligations	20		
4901	Expended Auth - Unpaid		200	
4902	Expended Auth - Paid		130	
		<u>1,350</u>	<u>1,350</u>	

# SF-133 REPORT ON BUDGET EXECUTION AGENCY ABC (PERFORMING) YEAR 2

1.	BUDGET AUTHORITY: A. Appropriations	
2.	UNOBLIGATED BALANCE:	
3.	SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (GROSS):  A. Earned  1. Collected (4252)  2. Receivable from Federal Sources (4251)  B. Change in Unfilled Customer Orders  1. Advance Received  2. Without Advance from Federal Source  C. Anticipated for Rest of Year  1. Advance for Anticipated Orders	130 200
	<ul> <li>2. Without Advance (4210)</li> <li>D. Transfers from Trust Funds</li> <li>1. Collected</li> <li>2. Anticipated</li> </ul>	725
4.	RECOVERIES OF PRIOR YEAR OBLIGATIONS: A. Actual (4870)	20
5.	TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW:	
6.	PERMANENTLY NOT AVAILABLE:	_
7.	TOTAL BUDGETARY RESOURCES	1,075

# STATUS OF BUDGETARY RESOURCES

8. OBLIGATIONS INCURRED: D. Reimbursable Obligations (4801+4901+4902)	350
<ul> <li>9. UNOBLIGATED BALANCE AVAILABLE: <ul> <li>A. Apportioned</li> <li>1. Balance Currently Available</li> <li>2. Anticipated (4590)</li> </ul> </li> <li>B. Exempt from Apportionment</li> <li>C. Other</li> </ul>	725
10. UNOBLIGATED BALANCE NOT AVAILABLE:	
11. TOTAL STATUS OF BUDGETARY RESOURCES	1,075
12. OBLIGATED BALANCE, NET AS OF OCT 1 (4801)	275
<ul> <li>13. OBLIGATED BALANCE TRANSFERRED, NET (+ OR</li> <li>14. OBLIGATED BALANCE, NET, END OF PERIOD: <ul> <li>A. Accounts Receivable (4251)</li> <li>B. Unfilled Customer Orders</li> <li>1. Federal Sources Without Advance</li> <li>2. Federal Sources With Advance</li> <li>3. Non-Federal Sources With Advance</li> </ul> </li> </ul>	200
<ul><li>C. Undelivered Orders (4801+4870)</li><li>D. Accounts Payable (4901)</li></ul>	275 200
15. OUTLAYS: A. Disbursements (4902) B. Collections (4252)	130 (130)

#### CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

#### C1. Consolidate resources.

Budge	<u>etary</u>		
4201	Total Actual Resources - Collected	130	
	4252 Reimbursements and Other Income		
	Earned - Collected		130
4590	Apportionments Unavailable	725	
	4210 Anticipated Resources and Other Income		725
<i>C3</i> .	Close expended authority.		
Budge	etary_		
_	Expended Authority - Paid	130	
	4201 Total Actual Resources - Collected		130
<i>C4</i> .	To consolidate adjustments to Undelivered Orders		
Budge	<u>etary</u>		
4801	Undelivered Orders - Unpaid	20	
	4870 Downward Adjustments of Prior Year		
	Undelivered Orders		20

BUDGETARY POST-CLOSING TRIAL BALANCE Agency ABC (Performing) (Year 2)			
4220	Unfilled Customer		
	Orders (A)	275	
4251	Reimbursements and Other		
	<b>Income Earned - Receivable</b>	200	
4801	Undelivered Orders - Unpaid		275
4901	Expended Auth - Unpaid		<u>200</u>
		<u>475</u>	<u>475</u>

4220 + 4251 = 4801 + 4901

#### (YEAR 3)

Agency ABC received payment from Agency DEF for Reimbursable work performed in a previous year and liquidated a payable.

# **Budgetary**

4252	[42EX, 42EX] Reimbursements and Other Income Earned - Collected	200	
	4251 [42EA, 42EB] Reimbursements and Other Income Earned - Receivable		200
4901	Expended Authority - Unpaid 4902 Expended Authority - Paid	200	200
<u>Propri</u>	<u>etary</u>		
1010	Fund Bal w/Treasury 1310 Accounts Receivable	200	200
2110	Accounts Payable 1010 Fund Bal w/Treasury	200	200

BUDGETARY PRE-CLOSING TRIAL BALANCE Agency ABC (Performing) (Year 2)			
4220	Unfilled Customer		
	Orders (A)	275	
4252	<b>Reimbursements and Other</b>		
	<b>Income Earned - Collected</b>	200	
4801	Undelivered Orders - Unpaid	275	5
4902	Expended Auth - Paid	200	)
		<u>475</u> <u>475</u>	<u>5</u>

1. BUDGET AUTHORITY:

# SF-133 REPORT ON BUDGET EXECUTION AGENCY ABC (PERFORMING) YEAR 3

	A. Appropriations	
2.	UNOBLIGATED BALANCE:	
3.	SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (GROSS):  A. Earned  1. Collected (4252)  2. Receivable from Federal Sources (4251)  B. Change in Unfilled Customer Orders  1. Advance Received  2. Without Advance from Federal Source  C. Anticipated for Rest of Year  1. Advance for Anticipated Orders  2. Without Advance  D. Transfers from Trust Funds  1. Collected  2. Anticipated	200 (200)
4.	RECOVERIES OF PRIOR YEAR OBLIGATIONS: A. Actual	
5.	TEMPORARILY NOT AVAILABLE PURSUANT TO PUBLIC LAW:	
6.	PERMANENTLY NOT AVAILABLE:	
7.	TOTAL BUDGETARY RESOURCES	0

#### **STATUS OF BUDGETARY RESOURCES**

8. OBLIGATIONS INCURRED: D. Reimbursable Obligations (4901+4902)	0
<ul> <li>9. UNOBLIGATED BALANCE AVAILABLE: <ul> <li>A. Apportioned</li> <li>1. Balance Currently Available</li> <li>2. Anticipated</li> </ul> </li> <li>B. Exempt from Apportionment</li> <li>C. Other</li> </ul>	
10. UNOBLIGATED BALANCE NOT AVAILABLE:	
11. TOTAL STATUS OF BUDGETARY RESOURCES	0
12. OBLIGATED BALANCE, NET AS OF OCT 1 (4801)	275
13. OBLIGATED BALANCE TRANSFERRED, NET (+ OR -)	
<ul> <li>14. OBLIGATED BALANCE, NET, END OF PERIOD: <ul> <li>A. Accounts Receivable</li> <li>B. Unfilled Customer Orders</li> <li>1. Federal Sources Without Advance</li> <li>2. Federal Sources With Advance</li> <li>3. Non-Federal Sources With Advance</li> </ul> </li> </ul>	
<ul><li>C. Undelivered Orders (4801)</li><li>D. Accounts Payable</li></ul>	275
15. OUTLAYS: A. Disbursements B. Collections (4252)	200 (200)

#### CLOSING ENTRIES WHEN AUTHORITY DOES NOT EXPIRE

C1. Consolidate resources.

**Budgetary** 

4201 Total Actual Resources - Collected 200

4252 Reimbursements and Other Income Earned - Collected

# ${\bf Sample\ Transactions\ -\ Paid/Unpaid\ Undelivered\ Orders\ \&\ Expended\ Authority}$

#### Year 1

1. Receive Appropriation and funds are fully apportioned and alloted.

#### **Budgetary**

4119 Other Appropriations Realized 1,000

4610 Allotments - Realized Resources 1,000

#### **Proprietary**

1010 Fund Balance w/Treasury 1,000

3100 Appropriated Capital 1,000

2. Record a Travel Order.

#### **Budgetary**

4610 Allotments - Realized Resources 300

**4801** Undelivered Orders - Unpaid 300

#### **Proprietary**

None

3. Issued a Travel Advance.

#### **Budgetary**

4801 [48AX] Undelivered Orders - Unpaid		
4802 [48DS] Undelivered Orders - Paid		100
<u>Proprietary</u>		
1410 [14AX] Advances to Others	100	

1010 [10AX] Fund Balance w/Treasury

# **Preclosing Trial Balance for Year 1**

1010	900	
1410	100	
3100		<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>
4119	1,000	
4610		700
4801		200
4802	. <u></u>	<u>100</u>
	1,000	1,000

#### **SF 133 Line Entries**

1a 7	(4119)	1,000 1,000
8	(4801 + 4802)	300
9	(4610)	<u>_700</u>
11		<u>1,000</u>
14	(4801)	200
15	(4802)	100

#### **Closing Entries**

CI.	4610	Allotments - Realized Resources	/00
		4450 Unapportioned Authority - Available	700
C2.	4201	Total Actual Resources - Collected	1,000
		4119 Other Appropriations Realized	1,000

# **Postclosing Trial Balance**

1010	900	
1410	100	
3100		1,000
	<u>1,000</u>	<u>1,000</u>
4201	1,000	
4450		700
4801		200
4802		100
	<u>1,000</u>	1,000

4201 = 4450 + 4801 + 4802

# Year 2

1. To Apportion/Allot funds.

Bud	lge	tary

4450	Unapportioned Authority - Available		700	
	4610	Allotments - Realized Resources		700

# **Proprietary**

None

2. To recognize Completion of Travel.

#### **Budgetary**

4801	<b>Undelivered Orders - Unpaid</b>	200
4802	<b>Undelivered Orders - Paid</b>	100
	4901 Expended Authority - Unpaid	200
	4902 Expended Authority - Paid	100

#### **Proprietary**

6100	Opera	ting/Program Expenses	300
	1410	Advances to Others	100
	2110	Accounts Payable	200

3100 Appropriated Capital 300 5700 Appropriated Capital Used 300

# **Preclosing Trial Balance for Year 2**

1010	900	
2110		200
3100		700
5700		300
6100	300 1,200	<u>1,200</u>
4201	1,000	
4610		700
4901		200
4902		100
	1,000	1,000

# **SF133 Line Entries**

2a 7	(4450)	\$700 
8	( <b>4801</b> + <b>4802</b> + <b>4901</b> + <b>4902</b> ) <200>+<100>+200+100	0
9 11	4610	700 700
12	4801 (BB)	200
14	4901 (EB)	200
15		0

# **Closing entries - Year 2**

#### **Budgetary**

$\overline{C1}$ .	To consolidate unexpended authority.		
	1		
4610	Allotments - Realized Resources	700	
	4450 Unapportioned Authority		700
<i>C</i> 2.	To close expended authority paid.		
4902	Expended Authority - Paid	100	
	4201 Total Actual Resources - Collected		100
Propri	<u>etary</u>		
5700	Appropriated Capital Used	300	
	6100 Operating/Program Expenses		300

#### Postclosing Trial Balance

4201 = 4450 + **4901** 

#### Year 3

1. To liquidate accounts payable.

#### **Budgetary**

#### **Proprietary**

#### **Preclosing Trial Balance**

1010	700	
3100		<u>700</u>
	<u>700</u>	<u>700</u>
4201	900	
4450		700
4902		200
	900	900

#### SF-133

2a. 7.	(4450)	700 700
8. 10d. 11.	( <b>4901</b> + <b>4902</b> ) <200>+200 (4450)	0 700 700
12.	(4901)	200
14.	(4901)	0
15b.	(4902)	200

# **Apportionments Unavailable**

1. Agency ABC anticipated reimbursable activity.

#### **Budgetary**

4210 Anticipated Reimbursements and Other Income 2,000 4450 Unapportioned Authority (R) 2,000

**Proprietary** 

None

2. The agency received the SF 132 Apportionment Schedule from OMB and properly recorded the change in status. OMB apportioned \$1,000 of the \$2,000 reimbursable authority requested.

#### **Budgetary**

4450 Unapportioned Authority (R) 1,000 **4590 Apportionments Unavailable** 1,000

#### **Proprietary**

None

7. Agency ABC received an order and an advance from agency DEF.

#### <u>Budgetary</u>

4220	Unfilled Customer Orders (A)	600	
	4210 Anticipated Reimb & Other Income		600
4590	<b>Apportionments Unavailable</b>	600	
	4610 Allotments - Realized Resources		600
Propri	otory		
-			
1010	Fund Balance with Treasury	600	
	2310 Advances from Others		600

9. Agency ABC recorded earnings and notified agency DEF.

**Budgetary** 

4252 Reimbursements & Other Inc. Earned - Coll. 600

4220 Unfilled Customer Orders (A)

600

**Proprietary** 

2310 Advances from Others 600

5200 Revenue from Services Provided

600

150

10. Agency ABC received an order without an advance from agency DEF.

**Budgetary** 

4220 Unfilled Customer Orders (N) 150

4210 Anticipated Reimbursements & Other Inc.

**Apportionments Unavailable** 150

> 4610 Allotments - Realized Resources 150

**Proprietary** 

None

#### Pre-closing Trial Balance

4210	1,250	
4220 (N)	150	
4252	600	
4450		1,000
4590		250
4610		<u>750</u>
	<u>2,000</u>	<u>2,000</u>

# SF-133

3a1 3b2 3c2 7	(4252) (4220)(N) (4210)	600 150 <u>1,250</u> <u>2,000</u>
9a1	(4610)	750
10a	(4590)	250
10d	(4450)	<u>1,000</u>
11		<u>2,000</u>

# **Appropriation Trust Fund Expenditure Transfers**

#### Transactions that affect SF 133 line 3D:

1. To record the anticipated appropriation for trust fund expenditure transfer.

#### General Fund Books

#### **Budgetary**

**Anticipated Appropriation Trust Fund Expenditure Transfers**4450 Unapportioned Authority - Available

#### **Proprietary**

None

2. To record the realization of the anticipated appropriation transfer.

#### **Budgetary**

4225 Appropriation Trust Fund Expenditure Transfers - Uncollected 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

#### **Proprietary**

1310 Accounts Receivable 2320 Deferred Credits

3. To expend authority to be reimbursed by the Trust Fund.

#### **Budgetary**

4801 Undelivered Orders - Unpaid 4901 Expended Authority - Unpaid

#### <u>Proprietary</u>

6100 Operating/Program Expenses 2100 Accrued Liabilities - Other

# Allocation Transfer Interagency Agreement (IAG) Obligational Authority and Fund Balance with Treasury Transfer from Parent Appropriation to Transfer Appropriation

# Transfer of Appropriations via Allocation Transfer Inter Agency Agreement (IAG)

This section illustates an al location transfer based on an Interagency Agreement (IAG). The IAG authorizes the transfer of obligational authority and funding to another agency. The agency transferring funds is the Parent Appropriation Agency and the agency receiving funds is the Transfer Appropriation Agency. An example of a Parent Appropriation is 47X4542 which is the General Services Administration (GSA) Federal Building Fund. An example of a Transfer Appropriation is 68-47X4542.1 which is the allocation from GSA for the Environmenta 1 Protection Agency (EPA).

Funding may be transferred from the Parent Appropriation Agency to the Transfer r Appropriation Agency at the time an allocation transfer IAG is signed or funds may be transferred later as they are needed by the Transfer Appropriation Agency for outlay purposes. In any event the authority to obligate transfers from the Parent Appropriation Agency to the Transfer Appropriation Agency may remain the authority of the Transfer Appropriation Agency for the budget period stipulated. Thereafter, unobligated transfer amounts may be transferred back to the Parent Appropriation Agency at any time, though it may be better to wait until all activity is complete, in order to avoid additional transfer having to occur due to potential overrunand recovery activity.

If the funding is transferred at the time of IAG, the Fund Balance with Treasury (1010) is decreased in the Parent Appr opriation Agency and is increased in the Transfer Appropriation Agency via a SF-1151 Nonexpenditure Transfer Authorization. If funding is not transferred until needed for outlay, the Parent Appropriation Agency establishes a liabil ity (2150) and the Transfer Appropriation Agency establishes a receivable (1330) for the funding to be received. Neither the receivable nor the liability is reported on the SF-133 since it is not related to budget execution. However, the Parent Appropriation Agency and the Transfer Appropriation Agency must report the respective liability and the receivable in or der to support status of unexpended authority each agency has available.

The Parent Appropriation Agency reports the SF-133 Report on Budget Execution t o OMB both for the Parent Appropriation Agency and the Transfer Appropriation Agency as a consolidated SF-133. The Parent Appropriation Agency also reports the Parent Appropriation Agency and the Transfer Appropriation Agency on the FMS-2108 Year End Closing Statement. However, for the FMS-2108 the Parent Appropriation Agency and the Transfer Appropriation Agency maintain a separate identit y on the FMS-2108. All other reporting activities such as the SF-224, FACTS, etc. are reported by the Parent Appropriation Agency individually and by the Transfer Appropriation Agency individually.

Any allocation transfer IAG funding authority not used by the Transfer Appropriation n Agency based on conditions of the IAG or by the nature of the appropriation (e.g. annual) must be returned to the Parent Appropriation Agency. In the case of an expired appropriation that is being cancelled and withdrawn to Treasury, it is a Treasury requirement that funds not be withdrawn on the FMS-2108 from a Transfer Appropriation account. Therefore, for the year the appropriation is being cancelled, the transfer back to the Parent Appropriation agency must be processed at Treasury before Treasury has final fund balances for the FMS-2108. Otherwise the Parent Appropriation Agency and the Transfer appropriations can not be cancelled.

The transfer out transactions begin with the anticipated transfer of current year funding to another agency based on an Allocation Transfer Interagency Agreement (IAG). In actua 1 practice, there may not be an anticipated transfer transaction. The assumption is that OMB has apportioned the funds to the department/agency receiving the appropriation (the Paren t Appropriation Agency) and the funds are recorded in 4510 - Apportionments at the time a n allocation transfer IAG is signed. The transfer in transactions begin with the anticipated transfer based on a pending Allocation Transfer Interagency Agreement (IAG). In actual practice a n anticipated transfer transaction probably does not occur. The receiving agency in this example is the Transfer Appropriation Agency and reports all a ctivity to the Parent Appropriation Agency for budgetary (SF-133 and FMS-2108) reporting purposes.

The transactions in this illustration treat the transfer as an adjustment to Appropriate d Capital instead of adjustment to advance accounts in the Parent Appropriation Agency and the Transfer Appropriation Agency. Using advance accounts would require periodic adjustments to the accounts based on activity that has occurred. While adjusting the advance would not be difficult for the Transfer (performing) Appropriation Agency to maintain and adjust, it would be more difficult for the Parent Appropriation Agency. Additionally, since the Parent Appropriation Agency has transferred obligational authority, the ultimate entry would be a decrease in the advance to the Transfer Appropriation Agency and a decrease in appropriated capital. Therefore, it seems appropriate to adjust Appropriated Capital at the time of the agency agreements.

The Parent Appropriation Agency and the Transfer Appropriation Age ncy have the option to transfer the Fund Balance with Treasury immediately or transfer the Fund Balance with Treasury at the time funding is needed to meet current outlays. The latter is used principall y when the allocation transfer are with trust funds. In this situation funding remains in the trust fund and is transferred from the trust fund for outlay purposes.

When funds are transferred immediately after the allocation transfer IAG is signed, SGL account 1010 is increased in the Transfer Appropriation Agency and decreased in the Paren t Appropriation Agency based on the processing on the SF-1151 Nonexpenditure Transfer Authorization (SF-1151) by Treasury. When funds are transferred based on cash outlay needs, a receivable (SGL account 1330) is recorded by the Transfer Appropriation Agency and a liability (SGL account 2150) is recorded by the Parent Appropriation Agency for the amount of the allocation transfer. As funds are needed for our tlay and are transferred, the receivable and the liability are decreased based on the processing of the SF-1151 by Treasury.

#### SGL ACCOUNTS FOR ALLOCATION/APPROPRIATION TRANSFERS

**Account Title:** Receivable for Allocation Transfers

Account Number: 1330 Normal Balance: Debit Type of Account: Posting

**Definition:** The amount of allocations receivable by a transfer appropriation from a parent appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

**Account Title:** Liability for Allocation Transfers

Account Number: 2150
Normal Balance: Credit
Type of Account: Posting

**Definition:** The amount of allocations payable from a parent appropriation to a transfer appropriation via nonexpenditure transfer (i.e., funds may be transferred based on disbursement needs).

**Account Title:** Anticipated Allocation Transfers

Account Number: 4165
Normal Balance: Either
Type of Account: Posting

**Definition:** The amount of budget authority anticipated to be transferred between a paren t appropriation and a transfer appropriation via non-expenditure transfer during the fiscal year.

**Account Title:** Allocation Transfers

Account Number: 4175
Normal Balance: Either
Type of Account: Posting

**Definition:** The amount of budget authority transferred between a parent appropriation and a transfer appropriation via non-expen diture transfer during the fiscal year. This includes amounts that are receivable or payable in which the nonexpenditure transfer has not yet bee n accomplished, and amounts that are paid or collected in which the nonexpenditure transfer has been accomplished.

#### **Conceptual Budgetary Framework**

Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized

**4165 Anticipated Allocation Transfers** 

**4175 Allocation Transfers** 

4201 Total Actual Resources - Collected

Status of Budgetary Authority/Resources

4450 Unapportioned Authority - Available

4510 Apportionments

4610 Allotments - Realized Resources

4700 Commitments

4801 Undelivered Orders - Unpaid

4902 Expended Authority - Paid

For purposes of presentation, assume the following for allocation transfers.

Initial appropriation: \$1000

Anticipated transfer: 300

Actual transfer and allotment 100

Committed, obligated and expended 50

Expired 50

1. The Parent Appropriation Agency receives an appropriation for \$1,000 and Treasury issues a warrant for \$1,000.

# Parent Appropriation Agency (transfer out)

1010		Fund Balance with Treasury 1,	,000	
	3100	Appropriated Capital		1,000
4119		Other Appropriations Realized 1.	,000	
	4450	Unapportioned Authority - Available		1,000

# **Transfer Appropriation Agency (transfer in)**

No entry

2. The Parent Appropriation Agency submits a SF-132 and receives an approved SF-132 from OMB apportioning the \$1,000.

#### **Parent Appropriation Agency (transfer out)**

4450		Unapportioned Authority Available	1,000	
	4510	Apportionments	1	,000,

#### **Transfer Appropriation Agency (transfer in)**

No entry

3. The Parent Appropriation Agency is negotiating an allocation transferInteragency Agreement (IAG) with a Transfer Appropriation Agency in the amount of \$300. Anticipated allocation transfer IAGs are recorded by both Parent Appropriation Agency and Transfer Appropriation Agency. (Note that the Parent Appropriation Agency has been apportioned to the funding by OMB.)

# Parent Appropriation Agency (transfer out)

	4165	Anticipated Allocation Transfers		300
4510		Apportionments	300	

**Transfer Appropriation Agency (transfer in)** 

4a. To record the actual transfer of authority based on an approved allocation transfer IAG for \$100. Actual fund balance with Treasury is to be transferred from the Parent Appropriatian Agency to the Transfer Appropriation Agency at the time the Allocation Transfer IAG is signed.

#### **Parent Appropriation Agency (transfer out)**

4165	4175	Anticipated Allocation Transfer Allocation Transfers	100	100
3100	1010	Appropriated Capital Fund Balance With Treasury	100	100

#### **Transfer Appropriation Agency (transfer in)**

4175	[NEW]	Allocation Transfers	100	
	4165	<b>NEW</b> ] Anticipated Allocation	Transfers	100
1010		Fund Balance With Treasury	100	
	3100	Appropriated Capital		100

or

4b. To record the actual transfer of authority based on an approved allocation transfer IAG for \$100. Actual fund balance with Treasury is to be transferred based on cashneeds of the Transfer Appropriation Agency. A liability is recorded on the Parent Appropriation Agency and receivable is recorded on the Transfer Appropriation Agency in the amount of the fund balance to be transferred.

# Parent Appropriation Agency (transfer out)

4165 [NEW] Anticipated Allocation Transfers 4175 [NEW] Allocation Transfers	100	100
3100 [31AX] Appropriated Capital 2150 [NEW] Liability for Allocation Transfers	100	100
Transfer Appropriation Agency (transfer in)		
4175 [NEW] Allocation Transfers 4165 [NEW] Anticipated Allocation Transfers	100	100
1330 [NEW] Receivable for Allocation Transfers	100	

5. The Transfer Appropriation Agency allots the funding authority from the IAG in the amount of \$100.

100

#### **Parent Appropriation Agency (transfer out)**

3100 [31AX] Appropriated Capital

No entry

# **Transfer Appropriation Agency (transfer in)**

4510		Apportionments	100	
	4610	Allotments - Realized Resources		100

6. Th	e Transfer Appro	priation Agency enters into a \$.	50 commitment.	
Parer	nt Appropriation	Agency (transfer out)		
	No entry			
Trans	sfer Appropriati	on Agency (transfer in)		
4610		nts - Realized Resources commitments	50	50
7. Th	e Transfer Appro	priation Agency incurs a \$50 ob	oligation from th	e previous commitment.
Parer	nt Appropriation	Agency (transfer out)		
	No entry			
Trans	sfer Appropriati	on Agency (transfer in)		
4700	Committ 4801 U	ments Indelivered Orders - Unpaid	50	50
		propriation Agency anticipates ed when the Allocation Transfer		
Parer	nt Appropriation	Agency (transfer out)		
	No Entry			
Trans	sfer Appropriati	on Agency		
	No Entry			

-or-

8b. The Transfer Appropriation Agency anticipates a disbursement for the \$50 obligation Funds are transferred based on cash outlay needs. The Transfer Appropriation Agency requests the transfer via SF-1151 of funds from the Parent Appropriation Agency to fund the outlay. The Parent Appropriation Agency prepares and submits the SF-1151 to Treasury and confirmed copies are received by both the Parent Appropriation and Subsidiary Appropriation Agency.

# Parent Appropriation Agency (transfer out)

2150		Liability for Allocation Transfer	50	
	1010	Fund Balance With Treasury		50

# **Transfer Appropriation Agency**

9. The Transfer Appropriation Agency expends an obligation for \$50.

# Parent Appropriation Agency (transfer out)

No entry

#### **Transfer Appropriation Agency**

4801	4902	Undelivered Orders - Unpaid Expended Authority - Paid	50	50
3100	5700	Appropriated Capital Appropriated Capital Used	50	50
6100	1010	Operating/Program Expenses Fund balance With Treasury	50	50

10a. At the end of year 1, there is unused authority that expires. Funds were transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time the Allocation Transfer IAG was signed. Assume for illustration that the Parent Appropriation Agency has no additional activity other than the transfer and allof the Transfer Appropriation Agency's activity appears in the transactions above. Pre closing trial balances for the Parent Appropriation Agency and the Transfer Appropriation Agency appear as follows:

Parent Agency Transfer Agency

	ent rigency			ister rigency	
GL Acct			GL Acct		
1010	900		1010	50	
2150		0	1330	0	
3100		900	3100		50
4119	1,000		4119	0	
4165		200	4165	200	
4175		100	4175	100	
4201	0		4201	0	
4450		0	4450		0
4510		700	4510		200
4610		0	4610		50
4650		0	4650		0
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

10b. At the end of year 1, there is unused authority that expires. Funds are transferred from the Parent Appropriation Agency to the Transfer Appropriation Agency at the time funds are needed for outlay. Assume for illustration that the Parent Appropriation Agency has no additional activity other than the transfer and all of the Transfer Appropriation Agency's activity appears in the transactions above. Preliminary close trid balances for the Parent Appropriation Agency and the Transfer Appropriation Agency appear as follows:

Parent Agency Transfer Agency

	ent rigency			ister rigenej	
GL Acct			GL Acct		
1010	950		1010	0	
2150		50	1330	50	
3100		900	3100		50
4119	1,000		4119	0	
4165		200	4165	200	
4175		100	4175	100	
4201	0		4201	0	
4450		0	4450		0
4510		700	4510		200
4610		0	4610		50
4650		0	4650		0
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

# **Crosswalk of Allocation Transfers SF 133**

# **Transferring Agency**

#### Resources:

1A	4119	\$ 1000
1 <b>D</b>	4175	-100
1E	4165	-200
		\$ 700

#### Status:

9A1 4510 \$ 700

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

# Receiving Agency

#### Resources:

1D	4175	\$ 100
1E	4165	200
L	4100	\$ 300

#### Status:

# Crosswalk SF 133

# Consolidated

# Resources:

1A 4119 \$1000

# Status:

8A	4902	\$ 50
9A1	4510	700
	4510	200
	4610	50
		\$1000

11. Adjusting and closing entries at the end of year 1 are as follows:

# Parent Appropriation Agency (transfer out)

(a) To adjust anticipated transfers

(b) To close appropriations to total resources

(c) To close allocation transfers into total resources

(d) To close apportionments to expired authority

# **Transfer Appropriation Agency**

(a) To adjust anticipated transfers

4902

4201

4510 [45AX] Apportionments 200
4165 [NEW] Anticipated Allocation Transfers 200

(b) To close expended appropriations

Total Actual Resources - Collected

50

50

(c) To close expenses and appropriated capital used

Expended Authority - Paid

5700 Appropriated Capital Used 50 6100 Operating/Program Expenses 50

(d) To close available allotments to expired authority

4610 Allotments - Realized Resources 50 4650 Allotments - Expired Authority 50

(e) To close allocation transfers to total resources

4201 Total Actual Resources - Collected 100
4175 [NEW] Allocation Transfers 100

12a. Trial balances after closing entries appear as follows when the Parent Appropriatian Agency transferred funds to the Transfer Appropriation Agency at the time the Allocatian Transfer IAG was signed:

Parent Agency Transfer Agency

1 a	rent Agency		11 a 11	sier Agency	
GL Acct			GL Acct		
1010	900		1010	50	
2150		0	1330	0	
3100		900	3100		50
4119	0		4119	0	
4165		0	4165	0	
4201	900		4201	50	
4450		0	4450		0
4510		0	4510		0
4610		0	4610		0
4650		900	4650		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		0
5700		0	5700		0
6100	0		6100	0	

12b. Trial balances after closing entries appear as follows when the Parent Appropriation Agency transfers funds to the Transfer Appropriation Agency based on outlay needs:

**Parent Agency Transfer Agency** GL GL Acct Acct 

13a. The work to be completed by the allocation transfer has either been completed or the appropriation is being cancelled and there is unused/unobligated authority that needs to be transferred back to the Parent Appropriation Agency from the Transfer Appropriation Agency. In this illustration all funds were transferred to the Transfer Appropriation Agency at the time the IAG was signed. In the event of an appropriation being cancelled, the funds must be transferred back to the Parent Appropriationagency on or prior to September 30 of the year the funds are being cancelled in order for the Parent Appropriation Agency to withdraw the funds on the FMS-2108. No activity has occurred subsequent to the close of fiscal year 1. For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Parent Appropriation Agency occurs and the funds aregoing to be cancelled at the end of the fiscal year.

Transfer Appropriation Agency (transferred to and now transferring from)

Parent Appropriation Agency (transferred from and now transferred to)

```
4650 [49XA] Allotments - Realized Resources 50

1010 Fund Balance With Treasury 50
3100 Appropriated Capital 50
```

4201 [42CA] Total Actual Resources - Collected

or

50

13b. The work to be completed by the allocation transfer has either been completed or the appropriation is being cancelled and there is unused/unobligated authority that needs to be transferred back to the Parent Appropriation Agency from the Transfer Appropriation Agency. In this illustration, funding was being transferred based on cash outlay needs. In the event of an appropriation being cancelled, the funds must be transferred back to the Parent Appropriation Agency on or prior to September 30 of the year the funds are being cancelled in order for the Parent Appropriation Agency to withdraw the funds on the FMS-2108. No activity has occurred subsequent to the close of fiscal year 1. For illustration purposes, assume that the authority is in an expired status at the time the transfer to the Parent Appropriation Agency occurs and the funds are going to be cancelled at the end of the fiscal year.

Transfer Appropriation Agency (transferred to and now transferring from)

**Receivable for Allocation Transfer** 

Parent Appropriation Agency (transferred from and now transferred to)

```
4201 [42CA] Total Actual Resources - Collected 50
4650 [49XA] Allotments - Realized Resources 50
```

1330

50

14. The trial balances prior to cancellation of the appropriation for the Parent Appropriation Agency and the Transfer Appropriation Agency are as follows:

# 15. Funding is cancelled based on M Account legislation

# **Parent Appropriation Agency**

4650		Allotments - Expired Authority	950	
	4350	Canceled Authority		950
3100		Appropriated Capital	950	
	1010	Fund Balance With Treasury	7	950

# **Transfer Appropriation Agency**

No Entry

16. Trial balances after transfer of the funds back to the Parent Appropriation Agencyby the Transfer Appropriation Agency and after cancellation and withdrawal of funds to Treasury by the Parent Appropriation Agency appear as follows:

Parent A	Agency	
----------	--------	--

Transfer	Agency

GL Acct			GL Acct		
1010	0		1010	0	
3100		0	3100		0
4119	0		4119	0	
4165		0	4165	0	
4175		0	4175	0	
4201	950		4201	0	
4350		950	4350		

**Allocation Transfers - Crosswalk for SF 133** 

Expired Funds/Years 2-5

# Parent Agency

2A 4201 \$ 900

10D 4650 \$ 900

# Receiving Agency

2A 4201 \$50

10d 4650 \$ 50

# Allocation Transfers Abbreviated Crosswalk for FMS-2108

	Column 5 Post Closing Unexpended Balance	Column 7 Receivables	Column 10 Payables	Column 11 Unobligated Balance
	Acct. 1010	**Acct 1330	**Acct 2150	Acct 4650
Parent FBWT trs. when IAG signed	900	0	0	900
Trans FBWT trs. when IAG signed	50	0	0	50
Parent FBWT trs. based cash outlay needs	950	0	50	900
Trans. FBWT trs. based cash outlay needs	0	50	0	50

#### APPROPRIATION TRANSFERS

Transfer of Current Year Funds from One Appropriation to Another Appropriation

This section illustrates the transfer of current year funding from one appropriation t o another appropriation. In this instance, once the transfer has been accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer.

In this example, when funds are transferred, they are transferred from one Treasur y symbol to another Treasury symbol. Such transfers are usually a uthorized by specific legislation. For example in Public Law 103-126 107 Stat 1328, the appropriation Defense Environmenta l Restoration and Waste Management for the Department of Energ y contained language to transfer \$8 million to the Environmental Protection Agency to be used for specific purposes contained in the appropriation.

The transfer transactions in the following example begin with the anticipated transfer of current year funding to another appropriation based on the authority to make such a transfer . Although transf ers could occur without anticipation, assumptions are that both the Transferring agency and the Receiving Agency will record an ticipated transactions. OMB does not apportion any funding until the transfer is accomplished. Both the transferring appropriation and the receiving appropriations are annual in this illustration. Transactions are not provided beyon depart 1. Since the authority expires, transactions will be the same as for appropriation authority whose resources are consolidated to SGL account 4201 - Total Actual Resources - Collected.

The Transferring agency reports the activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS-2108 and FAC TS, and prepares audited financial statements. The transferring ap propriation ceases budgetary and proprietary responsibility once the transfer of funds has been accomplished.

The Receiving agency reports the activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS -2108 and FACTS, and prepares audited financial statements with applicable data. The Receiving agency assumes budgetary and proprietary responsibility once the transfer has occurred. For illustration purposes, the receiving appropriation had no funding other than the transfer.

#### **Conceptual Budgetary Framework**

Budget Authority/ Status of Budgetary
Resources to be Controlled = Authority/Resources

# Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized

4160 Anticipated Transfers - Current Year Authority

4170 Transfers - Current Year Authority

4201 Total Actual Resources - Collected

# Status of Budgetary Authority/Resources

4450 Unapportioned Authority Available

4510 Apportionments

4610 Allotments - Realized Resources

4700 Commitments

4801 Undelivered Orders - Unpaid

4902 Expended Authority - Paid

For purposes of presentation, assume the following for appropriation transfers.

Initial appropriation:	\$ 1000
Anticipated Transfer:	300
Actual Transfer and Allotment	100
Committed, Obligated, Expended	50
Expired	50

1. To record \$1,000 in appropriations realized by the Transferring agency.

# **Transferring appropriation**

**Budgetary** 

4119 Other Appropriations Realized 1,000

Unapportioned Authority - Available 1,000

<u>Proprietary</u>

Fund Balance With Treasury 1,000

3100 Appropriated Capital 1,000

#### **Receiving appropriation**

**Budgetary and Proprietary** 

No entries

2. To record the anticipated transfer of \$300 in current year authority.

# **Transferring appropriation**

**Budgetary** 

4450 Unapportioned Authority Available 300

4160 Anticipated Transfers -

Current Year Authority 300

**Proprietary** 

No entry

300

#### **Receiving appropriation**

**Budgetary** 

4160 [NEW] Anticipated Transfers -

Current year Authority 300 4450 [44EX] Unapportioned Authority Available

<u>Proprietary</u>

No entry

3. To record the actual transfer of \$100 via SF-1151 of current year authority.

# **Transferring appropriation**

**Budgetary** 

4160 [NEW] Anticipated Transfers -

Current Year Authority 100

4170 [41RB] Transfers - Current Year Authority 100

Proprietary

3100 Appropriated Capital 100

1010 Fund Balance With Treasury 100

#### Receiving appropriation

**Budgetary** 

4170 [41RA] Transfers - Current Year Authority 100

4160 [NEW] Anticipated Transfers -

Current Year Authority 100

**Proprietary** 

Fund Balance With Treasury 100

3100 Appropriated Capital 100

4. The Receiving appropriation has an approved SF-132 for the \$100 transfer from OMB.

# Transferring appropriation

**Budgetary and Proprietary** 

No entries

# **Receiving appropriation**

**Budgetary** 

Unapportioned Authority - Available 100

4510 Apportionments 100

**Proprietary** 

No entry

5. The Receiving appropriation allots the \$100 received.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

# **Receiving appropriation**

**Budgetary** 

4510 Apportionments 100

4610 Allotments - Realized Resources 100

**Proprietary** 

No entry

6. The Receiving appropriation enters into a commitment of \$50.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

# **Receiving appropriation**

**Budgetary** 

4610 Allotments - Realized Resources 50

4700 Commitments 50

**Proprietary** 

No entry

7. The Receiving appropriation incurs an obligation of \$50 from a previous commitment.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

# **Receiving appropriation**

**Budgetary** 

4700 Commitments 50

4801 Undelivered Orders - Unpaid 50

**Proprietary** 

No entry

8. The Receiving appropriation expends an obligation for \$50.

# **Transferring appropriation**

# **Budgetary and Proprietary**

No entries

# **Receiving appropriation**

Budge	etary_			
4801	Undel	ivered Orders - Unpaid	50	
	4902	Expended Authority - Paid		50
Propri 3100	<u>setary</u> 5700	Appropriated Capital Appropriated Capital Used	50	50
6100	1010	Operating/Program Expense Fund Balance With Treasury	50	50

9. A preclosing trial balance for the Transferring and Receiving agencies appears as follows:

Transferring Agency Receiving Agency

11 a1	isterring Agency	<u> </u>	ig Ageno	cy .	
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4160		200	4160	200	
4170		100	4170	100	
4119	1,000		4119	0	
4450		700	4450		200
4510		0	4510		0
4610		0	4610		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

# **Crosswalk of Appropriation Transfers - Current Year SF 133**

# **Transferring Agency**

Resources:

1A	4119	\$ 1000
1D	4170	-100
1E	4160	-200
		\$ 700

Status:

10D 4450 \$ 700

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

# Receiving Agency

Resources:

Status:

10. At the end of year 1, unused authority expires. Adjusting and closing entries are as follows:

# Transferring appropriation **Budgetary**

(a) To adjust anticipated transfers to actual.

4160 [NEW] Anticipated Transfers -		
Current Year Authority	200	
4450 [44EX] Unapportioned Authority - Available		200

(b) To consolidate resources

4201		Total Actual Resources - Collected	900
4170		Transfers - Current Year Authority	100
	4119	Other Appropriations Realized	1,000

(c) To close unapportioned authority

# Receiving appropriation

#### **Budgetary**

(a) To adjust anticipated transfers to actual

4450 [44EX] Unapportioned Authority - Available
4160 [NEW] Anticipated Transfers Current Year Authority
200

(b) To consolidate resources

4201 Total Actual Resources 100 4170 Transfers - Current Year Authority 100

(c) To close unused allotments

4610 Allotments - Realized Resources 50 4650 Allotments - Expired Authority 50

(d) To close expended authority

4902 Expended Authority - Paid 50 4201 Total Actual Resources - Collected 50

#### **Proprietary**

(e) To close proprietary income and expense accounts

5700 Appropriated Capital Used 50 6100 Operating/Program Expenses 50 11. A post closing trial balance for year 1 for the Transferring and Receiving agencies appears as follows:

Transferring Agency Receiving Agency GL GL Acct Acct 

#### **Transfer of Prior Year Authority**

This section illustrates the transfer of prior year funding from one appropriation to another appropriation. Once the transfer has been accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer.

When funds are transferred, they are transferred from one Treasury symbol to anothe r Treasury symbol. Such transfers are usually authorized by specific legislation. Both the Transferring appropriation and the Receiving appropriation are assumed to be multi year in this example with both appropriations expiring at the end of the year in which the transfer occurs. However, the appropriations having transfer authority could be annual, multi year or no year for either the transferring appropriation or for the receiving appropriation. And, there could be any combination...annual to multi year, multi year to annual, no year to annual, etc... involved in the transfer.

For illustrative purposes, transact ions and the results of the transactions are presented for the year prior to the transfer. The transfer transactions in the year of the transfer begin with the anticipated transfer of prior year funding to anothe r appropriation based on the authority to make such a transfer. Although transfers could occur without anticipation, assumptions are that both the Transferring agency and the Receiving Agency will re cord anticipated transactions and OMB does not apportion any funding until the transfer r is accomplished. Transactions are not provided beyond the transfer year. Since the authority expires, tran sactions will be the same as for expired appropriation authority whose resources are consolidated to SGL account 4201 - Total Actua 1 Resources - Collected.

The Transferring agency reports the transfer activity on the SF-133 and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financia 1 statements. The transferring appropriation ceases budgetary and proprietary responsibility once the transfer of funds has been ac complished. For illustration purposes, the Transferring Agency received an initial appropriation of \$1,000 in the previous year but did not use any of the authority. In this fiscal year there is an anticipated transfer of \$300 and an actual transfer of \$100. There was no other activity for the Transferring agency.

The receiving appropriation has no other source of funding besides the transfer of prior year authority. The Receiving agency reports the transfer activity on the SF-133 as well a subsequent activity and at the end of the fiscal year reports applicable data on the FMS-2108 and FACTS, and prepares audited financial statements with applicable data. The Receiving agency receives the OMB apportionment and assumes budgetary and proprietary responsibility once the transfer has occurred.

# **Conceptual Budgetary Framework**

Budget Authority/ Status of Budgetary
Resources to be Controlled = Authority/Resources

# Budget Authority/Resources to Be Controlled

4119 Other Appropriations Realized

4180 Anticipated Transfers - Prior Year Authority

4190 Transfers - Prior Year Authority

4201 Total Actual Resources - Collected

# Status of Budgetary Authority/Resources

4450 Unapportioned Authority - Available

4510 Apportionments

4610 Allotments - Realized Resources

4700 Commitments

4801 Undelivered Orders - Unpaid

4902 Expended Authority - Paid

For purposes of presentation, assume the following for prior year transfers.

Initial appropriation: \$1000

Anticipated transfer: 300

Actual transfer and allotment: 100

Commitment, obligation, expended: 50

Expired: 50

# Transactions recorded in the previous fiscal year

1. To record \$1,000 in appropriations realized by the Transferring agency.

# Transferring appropriation

**Budgetary** 

4119 Other Appropriations Realized 1,000 4450 Unapportioned Authority - Available 1,000

**Proprietary** 

Fund Balance With Treasury 1,000
3100 Appropriated Capital 1,000

# **Receiving appropriation**

**Budgetary and Proprietary** 

No entries

2. A preclosing trial balance from the previous fiscal year for the Transferring and Receiving agencies appears as follows:

**Transferring Agency Receiving Agency** GL GL Acct Acct 1010 1,000 1010 0 3100 1,000 3100 4180 4180 4190 4190 4119 1,000 4119 0 4450 4450 1,000 4510 0 4510 0 3. Adjusting and Closing entries

# **Transferring Agency**

**Budgetary** 

Proprietary
No entry

# **Receiving Agency**

**Budgetary and Proprietary** 

No entries

4. A post closing trial balance for the previous fiscal year forthe Transferring and Receiving agencies appears as follows:

**Transferring Agency Receiving Agency** GLGL Acct Acct 1010 1,000 1010 0 3100 3100 1,000 0 4201 1,000 4201 0 4160 0 4160 0 4190 4190 0 0 4119 0 4119 0 4450 1,000 4450 0 4510 0 4510 0

#### Transactions recorded in the current fiscal year

1. To record the anticipated transfer of \$300 in prior year authority during this fiscal year

# **Transferring appropriation**

## **Budgetary**

4450 [44EX] Unapportioned Authority - Available

300

4180 [NEW] Anticipated Transfers -

Prior Year Authority 300

**Proprietary** 

No entry

### Receiving appropriation

**Budgetary** 

4180 [NEW] Anticipated Transfers -

Prior Year Authority 300

4450 [44EX] Unapportioned Authority -

Available 300

**Proprietary** 

No entry

2. To record the actual transfer of \$100 from prior year budget authority.

#### **Transferring Appropriation**

**Budgetary** 

4180 [NEW] Anticipated Transfers -

Prior year Authority 100

4190 [41UX] Transfers - Prior Year

Authority 100

**Proprietary** 

3100 Appropriated Capital 100

Fund Balance With Treasury 100

# **Receiving Appropriation**

**Budgetary** 

4190 [41UX] Transfers - Prior Year Authority 100

4180 [NEW] Anticipated Transfers -

Prior Year Authority 100

**Proprietary** 

Fund Balance With Treasury 100

3100 Appropriated Capital 100

3. The Receiving appropriation has an approved SF-132 for the \$100 from OMB.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

### **Receiving appropriation**

**Budgetary** 

Unapportioned Authority - Available 100

4510 Apportionments 100

**Proprietary** 

No entry

4. The Receiving appropriation allots the prior year funding authority of \$100.

#### **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

## **Receiving appropriation**

**Budgetary** 

4510 Apportionments 100

4610 Allotments - Realized Resources 100

**Proprietary** 

No entry

5. The Receiving appropriation enters into a \$50 commitment.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

# **Receiving appropriation**

**Budgetary** 

4610 Apportionments - Realized Resources 50

4700 Commitments 50

<u>Proprietary</u>

No entry

6. The Receiving appropriation incurs an obligation of \$50 from the previous commitment.

# **Transferring appropriation**

**Budgetary and Proprietary** 

No entries

#### **Receiving appropriation**

**Budgetary** 

4700 Commitments 50

4801 Undelivered Orders - Unpaid 50

**Proprietary** 

No entry

# 7. The Receiving appropriation expends a \$50 obligation.

# **Transferring appropriation**

Budgetary and Proprietary

No entries

# **Receiving appropriation**

	8P	P P W		
<b>Budge</b>	tary_			
4801	Undeli	vered Orders - Unpaid	50	
	4902	Expended Authority - Paid		50
<u>Propri</u>	etarv			
3100	•	priated Capital	50	
	5700	Appropriated Capital Used		50
6100		Operating/Program Expenses	50	
	1010	Fund Balance With Treasury		50

8. A preclosing trial balance for the Transferring and Receiving agencies appears a follows:

Transferring Agency Receiving Agency

				1	
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4201	1,000		4201	0	
4180		200	4180	200	
4190		100	4190	100	
4119	0		4119	0	
4450		700	4450		200
4510		0	4510		0
4610		0	4610		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		50
5700		0	5700		50
6100	0		6100	50	

# **Crosswalk of Appropriation Transfers - Prior Year SF 133**

# **Transferring Agency**

#### Resources:

2A	4201	\$ 1000
2B	4190	-100
2C	4180	-200
		\$ 700

#### Status:

10D 4450 \$ 700

Outlays: 8-3a-3b-3d-4a+12+/-13-(-14a-14b+14c+14d)

# Receiving Agency

# Resources:

2B	4190	\$ 100
2C	4180	200
		\$ 300

### Status:

200

9. At the end of the year, unused authority expires. Adjusting and closing entries are as follows:

# Transferring appropriation

**Budgetary** 

(a) To adjust anticipated transfers to actual.

(b) To consolidate resources

(c) To close unapportioned authority

Proprietary
No entry

# **Receiving appropriation**

(a) To adjust anticipated transfers to actual

**Budgetary** 

4450 [44EX] Unapportioned Authority - Available 4180 [NEW] Anticipated Transfers - Prior Year Authority	200	200
(b) To consolidate resources		
4201 Total Actual Resources - Collected 4190 Transfers - Prior Year Authority	100	100
(c) To close unused allotments		
4610 Allotments - Realized Resources 4650 Expired Authority	50	50
(d) To close expended authority		
4902 Expended Authority - Paid	50	

# **Proprietray**

4201

(a) To close proprietary income and expense accounts

5700		Appropriated Capital Used	50
	6100	Operating/Program Expenses	50

Total Actual Resources - Collected

50

10. A post closing trial balance for the Transferring and Receiving agencies appears a follows:

Transferring Agency Receiving Agency

Transferring Agency Receiving Agency					
GL Acct			GL Acct		
1010	900		1010	50	
3100		900	3100		50
4201	900		4201	50	0
4160		0	4160	0	
4190		0	4190	0	
4119	0		4119	0	
4450		0	4450		0
4510		0	4510		0
4610		0	4610		0
4650		900	4650		50
4700		0	4700		0
4801		0	4801		0
4902		0	4902		
					_
5700		0	5700		0
6100	0		6100	0	